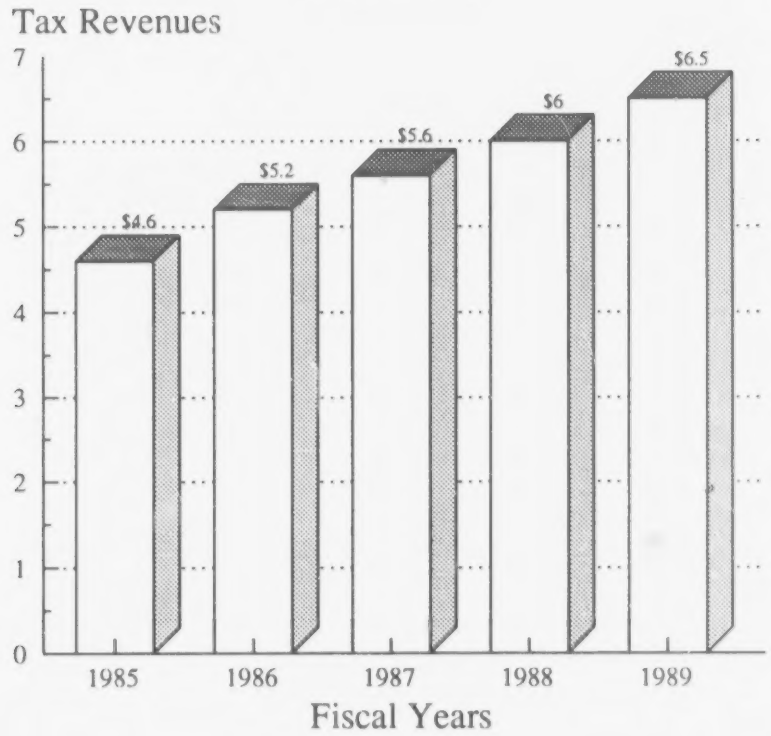
Serving the people of Washington

Revenue Research Report

TAX STATISTICS 1989

Net Washington State Tax Collections

($ in billions)



State of Washington

Department of Revenue

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WASHINGTON STATE DEPARTMENT OF REVENUE

TAX STATISTICS 1989

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July 1990

PREFACE

Tax Statistics is published annually by the Department of Revenue as a summary of tax collection activity for the past state fiscal year. This publication provides an overview of the major state revenue sources and local governments' excise and property tax revenue collections.

The report is divided into four sections. The first includes tables showing fiscal year collections for the state's major revenue sources and state excise tax collections, including distributions of local excise taxes to counties and cities. The second covers property tax levies and collections, while the third includes assessed valuation information. The fourth section details the valuation of utility firms which are assessed by the state.

The information in this report came from a variety of sources. Much of the data was generated by the staff of the Department's Research Section. Most of the property tax statistics were developed by the Property Tax Division with the assistance of the Information Systems Division. The Office of Financial Management provided data on collections by other agencies.

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TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

Fiscal Years 1988 and 1989 ($000)

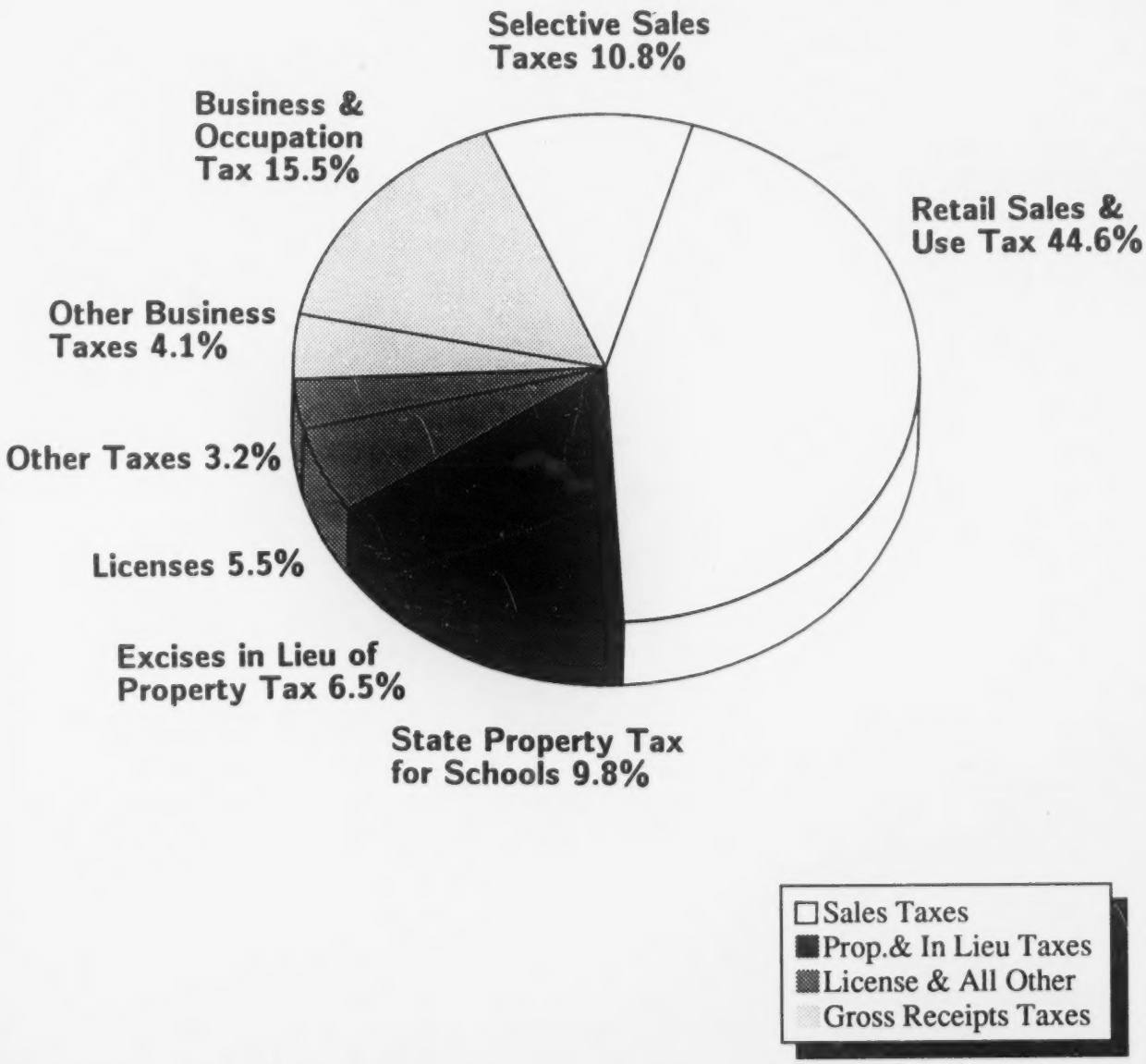
Source*	Fiscal 1988	Fiscal 1989	Percent Change
Sales Taxes			
Retail sales/use	$2,639,006	$2,886,398	9.4%
Motor fuels	435,456	454,144	4.3
Alcoholic beverages	101,950	102,863	.8
Cigarette/tobacco	130,368	132,495	1.6
Other	10,445	11,210	7.3
Gross Receipts Taxes			
Business and occupation	887,439	1,006,879	13.5
Public utility	141,637	123,272	(13.0)
Other	141,877	142,907	.7
Property and In-lieu Taxes			
State school levy	623,387	634,332	1.8
Vehicle excise	323,133	369,112	14.2
Other in-lieu taxes	47,755	51,733	8.3
Other State Taxes			
Real estate excise	141,050	177,082	25.5
All other taxes	28,727	31,370	9.2
Licenses	329,349	353,857	7.4
TOTAL STATE TAXES	$5,981,579	$6,477,651	8.3%

*See Table 2 for detailed data.

CHART 1

Percentage Distribution of Major Washington State Taxes

Fiscal Year 1989


Selective Sales Taxes 10.8%
Business & Occupation Tax 15.5%
Retail Sales & Use Tax 44.6%
Other Business Taxes 4.1%
Other Taxes 3.2%
Licenses 5.5%
Excises in Lieu of Property Tax 6.5%
State Property Tax for Schools 9.8%
Sales Taxes
Prop.& In Lieu Taxes
License & All Other
Gross Receipts Taxes

(Part 1 of 2)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Fiscal Years 1985-1989
Dollars in Thousands

Source	1985[8]	1986	1987[18]	1988	1989
ALL STATE TAXES	$4,567,281	$5,212,499	$5,626,859	$5,981,579	$6,477,615
General & Selective Sales Taxes	2,545,732	2,964,423	3,177,645	3,317,225	3,587,110
Retail Sales	1,831,613[9]	2,161,437	2,329,015	2,464,996	2,687,777
Use	166,923[9]	197,104	160,705	174,010	198,621
Motor Fuels	346,809	393,643	448,682	435,456	454,144
Beer and Wine	21,305	22,197	22,199	22,084	22,159
Liquor Sales	28,213	29,538	29,952	30,006	30,962
Liquor Liter	53,613	51,732	50,498	49,860	49,742
Cigarette	92,345	103,797[13]	122,020	121,367	123,058[26]
Tobacco Products	4,911	4,902[14]	7,076	9,001	9,437
Refuse Collection	---	73[15]	7,498	10,445	11,210[27]
Gross Receipts Taxes	873,326	978,738	1,033,546	1,170,953	1,273,055
Business and Occupation	653,360	713,584	768,920	887,439[23]	1,006,879
Public Utility	124,857[10]	143,498	136,829	141,637	123,272
Penalties and Interest	23,393	31,646	21,941	30,564	28,259
Litter	2,531	2,507	2,602	3,068	3,237
Insurance Premiums	61,396	78,339[16]	91,876	93,619	40,673
Parimutuel	7,043	8,684	9,244	8,882	9,482
Boxing and Wrestling	26	60	91	82	56
Hazardous Substance	720	333	1,840[19]	5,452	10,976
Tire Tax	---	87[17]	203	210	221
Property & In-lieu Excise Taxes	768,386	864,785	935,147	994,275	1,055,177
State Property Tax	506,018	544,358	581,614	623,387	634,332
Vehicle Excise	226,196	275,718	308,577[20]	323,133	369,112
PUD Excise	17,182	19,029	18,292	18,983	20,039
Timber Excise	43,326	13,196[11]	18,831	19,821	23,390
Leasehold Excise	5,794	6,849	6,843	7,470	8,304
Other State Taxes	130,951	140,710	185,206	169,777	208,452
Estate	20,138	17,712	22,826	16,974	17,349
Conveyance	9,385[12]	18,766	21,840[21]	---	---
Fish Privilege Tax	1,785	2,428	2,847	4,177	3,963
Real Estate Excise	94,538	95,439	131,047[22]	141,050	177,082
State Convention Center	5,105	6,365	6,646	7,559[24]	9,832
Wood Stove Fee	---	---	---	17[25]	140
Mobile Home Fee	---	---	---	---	86[28]
Licenses	248,886	263,843	295,315	329,349	353,857
Vehicles and Operators	141,047	140,783	153,862	172,205	181,110
Corporations and Utilities	16,413	15,384	15,439	18,284	19,829
Liquor	7,057	6,558	8,157	7,354	10,911
Professional	61,718	75,282	89,678	103,515	112,256
Hunting and Fishing	19,060	22,729	24,184	26,100	27,102
Other	3,591	3,107	3,995	1,891	2,649

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

1 Rate increase to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties. Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.

2 Variable gas tax rate repealed and rate increased from 12 cents to 16 cents, July 1, 1983. Rate increased from 16 cents to 18 cents, July 1, 1984.

3 Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.

4 B & O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83. Permanent B & O tax rates, July 1, 1983, manufacturing and wholesaling 0.484%; retailing 0.471%; services 1.5%; new category for insurance, 1.1%.

5 Network telephone service exempt from public utility tax; instead subject to sales tax and B & O retailing category, July 1, 1983.

6 Tax imposed upon industries that generate hazardous waste. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.

7 State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, June 30, 1983. New rate schedule, $20-$125, replaces the $15 or $25 aircraft excise tax.

8 Collections represent 11 months for most state tax sources due to advancement of the revenue chargeback date from August 10th to July 10th.

9 Trade-ins exempt from sales tax, December 4, 1984. Border county rate disallowed by State Supreme Court; state rate increased from 5.4% to 6.5% in Clark, Cowlitz, and Skamania counties, January 1, 1985. Sales tax deferral enacted in 1985 for certain manufacturing and R & D firms that expand.

10 Water distribution rate increased from 3.852% to 5.029%; activities transferred from B & O tax: sewerage at 3.852% and garbage collection at 5.029%; July 1, 1985.

11 County timber tax of 4.0% on harvests on private lands only credited against state 6.5% tax, October 1, 1984. Remaining state tax rate phased down to 1.0% by FY 1989.

12 Conveyance tax increased from 53.5 cents to $1.00 per $500, July 1, 1985.

13 Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality program.

14 Rate increased from 48.15% to 64.9%, April 1, 1986; additional funds earmarked for water quality program.

15 Garbage collection removed from public utility tax and subject to tax of 3.6% collected from the customer, June 11, 1986.

16 Rate for both foreign and domestic insurers, 2.0%; ocean marine 0.95%; 7/1/86.

17 Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December 1985.

18 Revenue chargeback (July 10th) eliminated; accounting of tax collections on cash basis beginning FY 1988.

19 Hazardous waste tax replaced by 0.8% tax on wholesale value of selected chemicals and other hazardous substances.

20 Motor vehicle excise tax increased from 2.354% to 2.454%, effective January 1989 through December 1990.

21 Conveyance tax repealed, May 18, 1987; rate incorporated into real estate excise tax.

22 Rate increased from 1.07% to 1.28% to include conveyance tax, effective May 18, 1987; additional rate of 0.06% for DNR conservation lands, through June 30, 1989.

23 B & O exemption for multiple activities repealed; credit for manufacturing allowed against selling tax; credit for B & O tax paid in other state by in-state manufacturers, effective August 12, 1987.

24 Tax increased from 5.0% (Seattle) to 6.0% and from 2.0% (rest of King County) to 2.4%, effective July 1, 1988.

25 Fee of $5 on new wood stoves, collected by DOR beginning January 1, 1988.

26 Rate increased from 31 cents to 34 cents, June 1, 1989; additional funds dedicated to drug programs.

27 Includes separate tax of 1.0% on solid waste customers from July 1, 1989 through June 30, 1993.

28 Annual fee of $1 on each occupied mobile home lot, collected from mobile home park owners from 1/1/89 through 12/31/90.

(Part 1 of 5)

TABLE 3

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source[1]	1927	1932	1937	1942
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070
General & Selective Sales Taxes	3,521	11,501	30,321	58,576
Retail Sales	---	---	11,255[10]	29,624[22]
Use	---	---	341[10]	2,266[22]
Motor Fuels	3,521[4]	11,501[9]	14,408	19,639
Fuel Oil	---	---	1,150[11]	1,360
Beer and Wine	---	---	755[12]	1,074
Liquor Sales	---	---	1,361[13]	2,044
Liquor Ounce	---	---	---	---
War Liquor	---	---	---	---
Cigarette	---	---	1,051[14]	2,569[23]
Tobacco Products	---	---	---	---
Gross Receipts Taxes	1,254	1,505	10,250	15,043
Business and Occupation	---	---	5,089[15]	8,226
Public Utility	---	---	2,565[16]	2,753
Penalties and Interest[2]	---	---	102	117
Litter	---	---	---	---
Insurance Premiums	1,202[5]	1,473	1,542	1,903
Express Company Excise	52[6]	32	15	18
Parimutuel	---	---	150[17]	129
Mechanical Devices	---	---	---	1,022[24]
Boxing and Wrestling	---	---	16[18]	4
Admissions	---	---	771[19]	871[25]
Property & In-lieu Excise Taxes	16,110	12,608	3,303	4,119
State Property Tax[3]	16,110[7]	12,608	3,303	2,218
Vehicle Excise	---	---	---	1,900[26]
PUD Excise	---	---	---	1[27]
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	663	904	1,977	3,278
Inheritance and Gift	663[8]	904	1,902	3,139[28]
Conveyance	---	---	75[21]	139
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	6,610	3,90[illegible]	5,508	8,054
Vehicles and Operators	6,076	3,272	3,072	5,326
Corporations and Utilities	185	266	694	768
Liquor	---	---	883	764
Professional	n.a.	n.a.	n.a.	n.a.
Hunting and Fishing	350	369	610	925
Other	---	---	249	271

Source: Department of Revenue and Office of Financial anagement.

TABLE 3, Cont. (Part 2 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source[1]	1947	1952	1957	1962
ALL STATE TAXES	$ 161,090	$ 248,975	$ 355,249	$ 522,575
General & Selective Sales Taxes	114,222	165,733	224,367	333,463
Retail Sales	65,468	100,088	137,177[39]	200,888[45]
Use	3,506	7,821	10,789[39]	17,004[45]
Motor Fuels	25,601	43,954[32]	54,628	74,981[46]
Fuel Oil	1,476	---[33]	---	---
Beer and Wine	1,309	1,407	1,413	1,544
Liquor Sales	5,717	2,210[34]	7,207	11,822[47]
Liquor Ounce	---	---	---	5,813[48]
War Liquor	6,477[29]	---	---	---
Cigarette	4,668	10,343[35]	13,153[40]	20,056[49]
Tobacco Products	---	---	---	1,355[50]
Gross Receipts Taxes	26,356	41,943	69,867	97,874
Business and Occupation	15,181	24,597[36]	49,141[41]	68,485[51]
Public Utility	4,343	7,099[37]	10,708[42]	15,942
Penalties and Interest[2]	182	502	1,175	1,826
Litter	---	---	---	---
Insurance Premiums	2,974	4,202	5,923	8,566
Express Company Excise	---[30]	---	---	---
Parimutuel	699	680	997	1,393
Mechanical Devices	2,953[31]	4,835	1,909[43]	1,649
Boxing and Wrestling	24	28	14	13
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	6,718	15,644	24,114	38,060
State Property Tax[3]	2,602	3,961	7,015	11,726
Vehicle Excise	4,039	11,270[38]	15,971[44]	24,585[52]
PUD Excise	77	413	1,128	1,749
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	3,320	3,927	7,370	11,187
Inheritance and Gift	2,754	3,432	6,809	10,327
Conveyance	566	495	561	860
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	10,4[illegible]5	21,728	29,531	41,992
Vehicles and Operators	5,743	13,389	17,467	27,203
Corporations and Utilities	742	1,305	1,772	2,724
Liquor	924	1,202	1,288	1,406
Professional	1,206	2,582	4,848	6,209
Hunting and Fishing	1,383	2,661	3,579	4,377
Other	477	589	577	73

(Part 3 of 5) **TABLE 3, Cont.**

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source[1]	1967	1972	1977	1982
ALL STATE TAXES	$ 776,340	$ 1,174,410	$ 2,095,063	$ 3,535,104
General & Selective Sales Taxes	494,227	728,994	1,209,751	1,900,846
Retail Sales	306,192[53]	440,883	836,128[65]	1,342,140[70]
Use	24,871[53]	29,417	65,803[65]	104,663[70]
Motor Fuels	99,111[54]	152,280	180,357	261,403[71]
Fuel Oil	---	---	---	---
Beer and Wine	2,506	10,941[59]	10,836	17,499[72]
Liquor Sales	15,186	15,318	20,534	24,701[73]
Liquor Ounce	12,529[55]	28,673[60]	36,579	56,466[73]
War Liquor	---	---	---	---
Cigarette	32,101[56]	48,710[61]	56,931	90,012[74]
Tobacco Products	1,731	2,772[62]	2,583	3,962[75]
Gross Receipts Taxes	137,422	193,538	368,653	635,470
Business and Occupation	90,683	134,078	263,089[66]	441,537[76,77]
Public Utility	29,579	34,842	62,359	120,396[77]
Penalties and Interest[2]	2,414	2,469	5,774	15,246
Litter	---	368[63]	982	1,672
Insurance Premiums	11,901	18,719	30,781	47,182[78]
Express Company Excise	---	---	---	---
Parimutuel	1,538	3,052	5,635	9,392
Mechanical Devices	1,283	2	---	---
Boxing and Wrestling	24	8	33	45
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	62,279	136,593	342,523	678,969
State Property Tax[3]	19,883[57]	75,804	203,643[67]	393,730[79]
Vehicle Excise	38,922[58]	56,286[64]	95,067	222,236[80]
PUD Excise	3,474	4,503	6,360	10,736[77]
Timber Excise	---	---	35,150[68]	47,407
Leasehold Excise	---	---	2,303[69]	4,860[77]
Other State Taxes	22,829	32,303	52,387	123,833
Inheritance and Gift	21,725	30,367	47,821	56,192[81]
Conveyance	1,104	1,936	4,566	5,381[75]
Fish Privilege	---	---	---	2,284[82]
Real Estate Excise	---	---	---	59,777[83,75]
State Convention Center	---	---	---	199[84]
Licenses	59,583	82,982	121,749	195,986
Vehicles and Operators	39,797	53,610	74,443	114,336
Corporations and Utilities	3,151	5,192	7,925	12,417
Liquor	2,345	2,070	3,149	6,029
Professional	9,132	13,348	24,049	44,653
Hunting and Fishing	5,075	8,668	12,072	17,505
Other	83	94	111	1,046

TABLE 3, Cont. (Part 4 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

[1] Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted.

[2] Net of refunds from 1935 through 1957.

[3] Amounts levied by year due through 1982; actual collections thereafter.

[4] Motor vehicle fuel tax of 1 cent per gallon, July 1, 1921.

[5] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[6] Tax of 5% on gross receipts of express companies, April 1, 1907.

[7] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[8] Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[9] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

[10] Retail sales and use tax of 2.0%, May 1, 1935 (Revenue Act).

[11] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[12] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon June 17, 1935.

[13] Tax of 10% on liquor sold by Liquor Control Board, May 1, 1935 (Revenue Act).

[14] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[15] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act); replaced similar business activity tax imposed March 21, 1933 (Occupation Tax Act).

[16] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, May 1, 1935 (Revenue Act); replaced similar tax imposed March 21, 1933 (Occupation Tax Act).

[17] Tax of 5% on gross receipts of parimutuel betting machines at horse races, March 3, 1933.

[18] Tax of 5% on gross ticket sales of boxing and wrestling matches, July 1, 1933.

[19] Admissions tax of 1 cent per 20 cents of ticket price, May 1, 1935 (Revenue Act).

[20] First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[21] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, May 1, 1935 (Revenue Act).

[22] Rate increase to 3.0%, May 1, 1941.

[23] Rate increased to 2 cents per pack, May 1, 1939.

[24] Tax of 10% or 20% on gross yield of certain gambling devices, May 1, 1941.

[25] State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

[26] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[27] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, March 25, 1941.

[28] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[29] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[30] Express company excise tax repealed in 1945.

[31] Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.

[32] Rate increased to 6.5 cents per gallon March 21, 1949.

[33] Fuel oil tax repealed June 11, 1947.

[34] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% November 1, 1951.

[35] Rate increased to 4 cents per pack, November 28, 1949.

[36] Surtax of 20%, November 1, 1951.

[37] Surtax of 10%, November 1, 1951.

[38] Includes aircraft excise tax of 1.0% of value in lieu of property tax, June 8, 1949.

[39] Rate increase to 3.33% May 1, 1955.

[40] Rate increased to 5 cents per pack May 1, 1955.

[41] Surtax increased to 60% May 1, 1955.

[42] Surtax increased to 20% May 1, 1957.

[43] Slot machines declared illegal by Supreme Court, September 1952.

[44] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[45] Rate increase to 4.0% April 1, 1959.

[46] Rate increased to 7.5 cents per gallon April 1, 1961.

(Part 5 of 5) **TABLE 3, Cont.**

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

[47] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

[48] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, April 15, 1961.

[49] Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[50] Tax on tobacco products other than cigarettes at 25% of wholesale price, July 1, 1959.

[51] B & O tax increased to 76% on most activities and to 100% on service, April 1, 1959; basic rate becomes 0.44% and service rate becomes 1.0%.

[52] Motor vehicle excise tax increase to 2.0% April 1, 1959.

[53] Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[54] Rate increase to 9 cents per gallon May 1, 1967.

[55] Rate increased to 2 cents per ounce June 1, 1965.

[56] Rate increased to 11 cents per pack June 1, 1965.

[57] Two additional mills levied by the state for common schools starting in calendar 1967.

[58] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[59] Includes wine tax of 26% from July 1, 1969 to July 1, 1973 when the tax returned to gallonage basis at 75 cents per gallon.

[60] Rate increased to 4 cents per ounce July 1, 1971.

[61] Rate increased to 16 cents per pack June 1, 1971.

[62] Rate increased to 45% June 1, 1971.

[63] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, May 21, 1971.

[64] House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[65] Rate increased to 4.6% June 1, 1976.

[66] Credit for percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. Surtax of 6%, June 1, 1976.

[67] State levy eliminated for calendar 1974 collections. Starting with 1975, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

[68] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% October 1, 1972, increased to 2.9% on October 1, 1973 and to 6.5%, October 1, 1974.

[69] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, January 1, 1976.

[70] Food for off-premises consumption exempt, July 1, 1978. Rate reduced from 4.6% to 4.5%, July 1, 1979. Rate increased to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products May 1, 1982.

[71] Rate increased to 11 cents, July 1, 1977; to 12 cents, July 1, 1979; to 13.5 cents, July 1, 1981; reduced to 12 cents, January 1, 1982. Variable rate instituted, January 1, 1978.

[72] Beer tax increased to $2.60/barrel; wine tax changed to 20.25 cents/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

[73] Ounce tax increased from 4 cents to 5 cents and changed to metric basis at $1.72/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

[74] Rate increased from 16 cents to 20 cents, July 1, 1981, to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

[75] Surtax of 4%, May 1, 1982, increased to 7%, August 1, 1982.

[76] Expiration of 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[77] Surtax of 4%, April 1, 1982, increased to 7%, July 1, 1982.

[78] Premiums tax rates increased by 0.16% plus 4% surtax, April 1, 1982.

[79] Annual increase in state regular levy for schools subject to 106% limit for collections in 1980.

[80] Motor vehicle excise tax increased from 2.0% to 2.2%, August 1, 1977. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

[81] Major reduction in inheritance tax, May 29, 1979. Entire inheritance/gift tax repealed by voters in 1981, effective January 1, 1982; remaining estate tax equal to the federal estate tax credit.

[82] Fish tax transferred to Department of Revenue, July 1, 1980. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

[83] Tax of 1.0% shifted from counties to the state, September 1, 1981.

[84] State tax on hotel/motel accommodations in King County effective April 1, 1982.

TABLE 4
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 1989 ($000)

Source	Amount[1]	Percent of Total	Percent of Subtotal	Percent of Subtotal
DEPARTMENT OF REVENUE	$5,082,951	72.6%	90.4%	92.5%
1935 Revenue Act Taxes	4,161,806	59.4	74.0	75.7
Retail sales	2,687,777	38.4	47.8	48.9
Use	198,621	2.8	3.5	3.6
Business & occupation	1,006,879	14.4	17.9	18.3
Public utility	118,921	1.7	2.1	2.2
Cigarettes	90,387	1.3	1.6	1.6
Liquor sales (percent)	30,962	0.4	0.6	0.6
Penalties & interest	28,259	0.4	0.5	0.5
Other General Fund Taxes	919,957	13.1	16.4	16.7
Estate	17,349	0.2	0.3	0.3
Tobacco products	6,797	0.1	0.1	0.1
Liquor sales (liter)	49,742	0.7	0.9	0.9
State property tax	634,332	9.1	11.3	11.5
PUD excise	20,039	0.3	0.4	0.4
State leasehold excise	8,267	0.1	0.1	0.2
Fish privilege	3,963	0.1	0.1	0.1
Real estate excise	156,078	2.2	2.8	2.8
Timber Excise	23,390	0.3	0.4	0.4
Administrative Fees	1,188			
OTHER STATE TAXES	412,558	5.9	7.3	7.5
Vehicle excises	319,294	4.6	5.7	5.8
Insurance premiums	88,773	1.3	1.6	1.6
Other taxes	4,491	0.1	0.1	0.1
SUBTOTAL - STATE TAXES	5,495,509	78.5	97.7	100.0%
OTHER STATE SOURCES	130,814	1.9	2.3	
License & fees	46,965	0.7	0.8	
Tuitions	147,181	2.1	2.6	
Liquor profits	23,250	0.3	0.4	
Lottery	39,224	0.6	0.7	
Miscellaneous transfers[2]	(125,806)	(1.8)	(2.2)	
SUBTOTAL - ALL STATE SOURCES	5,626,323	80.4	100.0%	
FEDERAL GOVERNMENT	1,375,696	19.6		
TOTAL - GENERAL FUND RECEIPTS	$7,002,019	100.0%		

1 Includes only basic general fund, excluding special accounts and earmarked revenues.
2 Transfers exceed other minor revenue sources.

Source: Office of Financial Management, Report ABSRVF5 and DOR collections. Data may not agree with Tables 1, 2 and 5 due to late accounting adjustments in transmittals.

TABLE 5

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1988 and 1989 ($000)

Source	Fiscal 1988	Fiscal 1989	Percent Change
STATE TAXES	$4,769,034	$5,178,168	8.6%
1935 Revenue Act Taxes	3,850,079	4,198,828	9.1
Retail sales	2,464,996	2,687,777	9.0
Use	174,010	198,621	14.1
Business and occupation	887,439	1,006,879	13.5
Public utility	141,637	123,272	(13.0)
Cigarette	121,367	123,058	1.4
Liquor sales	30,066	30,962	3.0
Penalties and interest	30,564	28,259	(7.5)
Property and In-lieu Excises	671,142	686,065	2.2
State school levy	623,387	634,332	1.8
Timber excise (state)	21,302	23,390	9.8
PUD excise	18,983	20,039	5.6
Leasehold excise (state)	7,470	8,304	11.2
Other State Taxes	247,813	293,275	18.3
Estate	16,974	17,349	2.2
Tobacco products	9,001	9,437	4.8
Liquor liter	49,860	49,742	(0.2)
Fish privilege	4,177	3,963	(5.1)
Litter	3,068	3,237	5.5
Real estate excise	141,050	177,082	25.5
State convention center	7,559	9,832	30.1
Hazardous substance	5,452	10,976	101.3
Tire tax	210	221	5.2
Solid waste (3.6%)	10,445	11,210	7.3
Wood stove fee	17	140	723.5
Mobile home fee	---	86	---
ADMINISTRATIVE COLLECTIONS	16,621	15,711	(5.5)
Business registrations	726	481	(33.7)
Escheats	122	74	(39.4)
Nonresident exemption permits	403	435	7.9
Cigarette vendors licenses	128	145	13.3
Property tax exemption fees	86	86	0.0
Unclaimed property	8,162	6,895	(15.5)
City/county expense fund	4,003	4,483	12.0
Transit district expense fund	2,440	2,479	1.6
Principal/interest on EAA loans	403	489	21.3
Miscellaneous receipts	148	144	(2.7)
LOCAL TAX COLLECTIONS	557,316	611,946	9.8
City/county sales and use	376,190	401,929	6.8
Transit district sales and use	152,694	156,687	2.6
City/county leasehold	6,403	6,954	8.6
County timber tax	21,835	32,427	48.5
Local hotel/motel	194	1,582	715.5
Hazardous substance	---	12,367	---.
TOTAL DEPARTMENT COLLECTIONS	$5,342,971	$5,805,825	8.7%

TABLE 6

DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS: AVERAGE COST OF COLLECTION

Fiscal Years 1968-1989

Fiscal Year	Expenditures[1] ($000) Salaries[2]	Operations[3]	Collections ($000,000) State[4]	Local	Cost Per $100 Collections
1968	$ 3,709	$ 879	$ 591.3	---	$0.776
1969	3,909	1,111	662.3	---	0.758
1970	4,338	1,141	678.5	---	0.806
1971	5,176	1,341	762.1	$ 41.4	0.811
1972	5,207	1,681	783.3	50.5	0.826
1973	5,634	1,789	881.3	64.6	0.785
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712
1989	26,514	9,091	4,382.5	611.9	0.713

[1]Total agency expenditures including "non-revenue collecting" activities.

[2]Includes employee benefits.

[3]Excludes grants and subsidies which are generally pass-through funds.

[4]Excludes state school levy and real estate excise tax which are actually collected by counties.

TABLE 7

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1985-1989

Jurisdiction*	1985	1986	1987	1988	1989
Adams	$ 536,462	$ 658,819	$ 895,619	$ 943,197	$ 956,665
Asotin	253,953	230,204	253,028	289,466	316,192
Benton	4,533,665	4,028,208	6,407,812	7,799,340	8,542,438
Chelan	3,870,034	3,791,763	4,128,582	5,024,182	5,524,192
Clallam	2,693,573	3,225,562	3,448,809	3,578,019	4,389,309
Clark	7,012,144	7,456,092	7,824,393	9,054,732	13,902,385
Columbia	124,905	154,556	173,276	169,322	201,387
Cowlitz	5,535,246	5,194,987	5,703,824	6,181,602	7,265,415
Douglas	1,073,278	1,055,926	1,157,590	1,228,133	1,402,871
Ferry	149,397	157,582	197,513	250,448	339,574
Franklin	1,624,185	1,554,134	2,770,546	3,151,675	3,366,945
Garfield	151,486	109,490	109,490	97,946	125,241
Grant	3,270,247	3,794,055	3,851,940	3,476,398	3,903,511
Grays Harbor	3,655,251	3,534,603	3,730,981	4,424,532	4,969,005
Island	1,401,842	1,582,470	2,050,915	2,350,778	2,784,279
Jefferson	1,007,677	1,053,436	989,961	1,114,153	1,361,899
King	117,973,893	124,384,725	139,402,505	157,541,793	204,245,255
Kitsap	8,263,225	9,545,909	9,429,761	9,946,370	11,606,916
Kittitas	1,273,353	1,329,271	1,505,766	1,567,043	1,847,480
Klickitat	462,699	463,252	480,008	363,254	438,650
Lewis	3,806,316	4,352,288	5,271,102	5,733,812	6,400,675
Lincoln	340,861	292,480	431,965	402,692	508,171
Mason	1,125,408	1,179,908	1,164,935	1,487,661	1,775,631
Okanogan	975 706	1,063,597	1,423,891	1,708,139	2,151,872
Pacific	408,642	386,556	515,643	864,714	990,014
Pend Oreille	192,663	160,401	138,175	223,000	272,943
Pierce	33,798,114	34,285,367	37,000,450	40,880,635	46,847,473
San Juan	635,708	722,316	790,696	899,380	1,108,903
Skagit	4,424,701	4,538,286	5,084,594	5,663,409	8,326,491
Skamania	640,575	116,839	102,214	170,362	122,790
Snohomish	22,268,400	24,826,577	30,496,547	33,984,923	42,634,813
Spokane	22,796,638	24,803,178	26,425,695	27,785,560	31,985,847
Stevens	1,220,916	1,167,293	1,059,998	1,047,452	1,426,519
Thurston	9,033,781	9,558,027	10,339,066	11,248,507	13,133,363
Wahkiakum	47,263	37,677	81,582	120,450	149,698
Walla Walla	1,840,937	1,840,937	1,712,602	1,788,444	3,109,901
Whatcom	7,908,771	8,512,843	9,237,740	9,824,007	13,704,817
Whitman	986,766	981,448	1,029,504	1,580,153	2,147,294
Yakima	11,498,736	10,455,975	10,945,745	12,065,739	13,112,252
TOTAL	$288,817,416	$302,468,274	$337,752,921	$376,039,653	$467,399,079
All Counties	$ 84,499,635	$ 94,189,139	$ 112,422,748	$123,862,932	$162,182,825
All Cities	204,317,781	208,279,135	225,330,173	252,176,721	305,216,254
TOTAL	$288,817,416	$302,468,274	$337,752,921	$376,039,653	$467,399,079

*Actual distributions of city-county local sales tax (rates from 0.5-1.0%) to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

TABLE 8

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1987-1989

Transit District[1]	Date First Imposed	Tax Rate[2]	1987	1988	1989
King County	1/73	0.6%	$ 95,395,617	$ 103,338,810	$120,856,257
Grays Harbor County	1/75	0.3	1,252,591	1,400,295	1,484,966
Whatcom County PTBA	1/76	0.3	1,652,180	1,876,620	3,092,993
Snohomish County PTBA	10/76	0.3	5,580,972	6,379,231	7,690,897
Thurston County PTBA	1/78	0.3	2,754,672	2,940,400	3,467,074
Everett	1/79	0.3	2,988,283	3,181,995	4,176,549
Clallam County PTBA	1/80	0.3	1,039,628	1,072,611	1,313,948
Pacific County	1/80	0.3	260,829	270,237	308,891
Pierce County PTBA	1/80	0.3	10,499,029	11,522,790	13,175,871
Walla Walla County PTBA	4/80	0.3	699,361	714,374	786,492
Clark County PTBA	1/81	0.2	2,769,285	3,133,121	5,034,092
Jefferson County PTBA	1/81	0.3	258,095	333,031	411,099
Yakima (City)	1/81	0.3	1,780,950	1,885,331	2,153,972
Spokane County PTBA	4/81	0.3	7,619,937	8,020,337	9,187,622
Benton-Franklin PTBA	7/81	0.3	3,039,904	2,965,819	3,234,794
Kitsap County PTBA	10/82	0.3	2,444,015	2,711,621	3,189,770
Lewis County PTBA	1/86	0.1	280,211	306,888	341,597
Island County PTBA	10/86	0.3	243,962	565,528	679,999
Cowlitz County PTBA	1/88	0.1	---	135,372	540,904
TOTALS			$140,559,521	$152,754,412	$181,127,787

[1] The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2] Current local tax rate as of December 1989. Rates may range from 0.1% to 0.6%.

TABLE 9

TIMBER EXCISE TAX DISTRIBUTIONS

Fiscal Year 1989

	Timber Excise Tax[1]	Reforestation Surtax[2]	Total Distribution
County Tax:			
Asotin	$ 7,358	---	$ 7,358
Chelan	23,378	---	23,378
Clallam	1,449,628	$ 77,635	1,527,263
Clark	722,685	---	722,685
Columbia	14,399	---	14,399
Cowlitz	3,486,247	147,663	3,633,910
Ferry	143,543	---	143,543
Garfield	13,958	---	13,958
Grays Harbor	5,429,654	1,122,481	6,552,135
Island	171,396	---	171,396
Jefferson	1,015,341	---	1,015,341
King	1,700,150	30,006	1,730,156
Kitsap	219,980	27,866	247,846
Kittitas	625,236	---	625,236
Klickitat	400,178	---	400,178
Lewis	3,902,468	205,173	3,414,641
Lincoln	6,219	---	6,219
Mason	1,802,271	775,798	2,578,069
Okanogan	65,308	---	65,308
Pacific	1,984,084	241,022	2,225,106
Pend Oreille	246,998	---	246,998
Pierce	1,250,903	287,703	1,538,606
San Juan	14,813	---	14,813
Skagit	954,034	---	954,034
Skamania	377,174	---	377,174
Snohomish	976,006	19,927	995,934
Spokane	90,506	---	90,506
Stevens	362,036	---	362,036
Thurston	850,906	37,990	888,896
Wahkiakum	631,405	---	631,405
Walla Walla	4,262	---	4,262
Whatcom	403,060	---	403,060
Whitman	1,997	---	1,997
Yakima	106,494	---	106,494
County Total	$29,454,092	$2,973,269	$32,427,361
State Tax	$23,389,730	---	$23,389,730

[1] County tax of 4.0% on timber harvested on privately owned lands. State tax of 1.0% on privately owned and reclassified reforestation lands and 5.0% on publicly owned lands.

[2] Tax on reforestation lands that are reclassified and now subject to timber tax.

TABLE 10

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1987-1989

County	1987	1988	1989		
			County	Cities	Total
Adams	$ 25,746	$ 20,583	$ 24,945	$ 429	$ 25,375
Asotin	5,520	7,088	5,625	4,297	9,922
Benton	172,979	178,301	138,590	62,983	201,573
Chelan	14,405	15,124	17,977	1,503	19,481
Clallam	71,019	74,780	61,534	40,760	102,294
Clark	219,469	156,059	82,594	141,264	223,858
Columbia	2,818	4,839	4,146	707	4,854
Cowlitz	117,524	121,433	195,504	24,313	219,818
Douglas	25,445	29,377	41,107	759	41,866
Ferry	1,586	2,186	1,732	96	1,828
Franklin	100,038	86,051	73,458	18,525	91,984
Garfield	3,843	4,938	6,545	815	7,361
Grant	129,895	143,936	157,049	12,983	170,033
Grays Harbor	74,033	76,029	38,026	43,394	81,421
Island	22,270	24,961	14,115	14,963	29,079
Jefferson	37,073	36,986	20,214	19,219	39,433
King	3,208,507	3,404,085	1,445,551	1,794,204	3,249,578
Kitsap	87,601	96,901	80,039	29,641	109,680
Kittitas	22,314	18,984	23,370	1,176	24,547
Klickitat	19,814	16,063	20,872	109	21,581
Lewis	11,426	10,747	14,316	5,036	19,353
Lincoln	13,887	18,363	25,403	510	25,913
Mason	24,818	26,613	128,248	887	129,136
Okanogan	14,464	17,160	16,657	1,153	17,811
Pacific	17,293	29,019	17,829	14,900	32,730
Pend Oreille	1,746	1,514	1,484	240	1,724
Pierce	597,831	609,590	416,356	312,548	728,905
San Juan	30,944	34,182	22,671	18,114	40,786
Skagit	145,680	158,306	73,345	102,808	176,154
Skamania	5,695	8,359	25,552	1,510	27,063
Snohomish	420,770	419,139	234,279	267,885	502,165
Spokane	70,767	66,470	91,646	19,562	111,208
Stevens	6,040	4,422	7,434	266	7,701
Thurston	61,936	64,712	33,866	39,652	73,518
Wahkiakum	3,435	33,735	3,848	---	3,848
Walla Walla	60,737	57,325	60,589	322	60,911
Whatcom	170,481	244,004	106,714	112,268	218,982
Whitman	33,567	41,229	36,052	6,399	42,451
Yakima	36,501	37,091	48,094	10,432	58,527
TOTAL	$6,089,920	$6,402,555	$3,827,397	$3,127,072	$6,954,469

TABLE 11

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1985-1989

County	1985	1986	1987	1988	1989
LOCAL GOVT.					
Adams	$ 136	$ 200	$ 160	$ 178	$ 162
Benton	487,826	984,886	931,066	1,000,581	1,070,182
Chelan	987,619	978,663	924,900	942,797	933,503
Clallam	182,458	192,743	186,687	192,187	205,443
Clark	1,106,295	1,164,379	1,109,433	1,141,633	1,204,605
Cowlitz	903,739	676,680	687,938	693,885	749,954
Douglas	684,172	680,291	603,523	643,401	635,919
Ferry	29,120	30,359	31,589	32,813	37,234
Franklin	221,728	385,563	385,713	397,355	440,784
Grant	797,783	875,527	888,927	935,383	938,900
Grays Harbor	409,365	419,802	414,328	421,121	451,020
Island	32,312	33,351	31,863	31,095	33,696
Jefferson	12,703	13,506	13,451	10,979	14,214
Kitsap	1,320	1,154	1,188	1,178	1,898
Kittitas	206,452	218,669	216,927	216,438	213,916
Klickitat	107,172	102,464	88,787	87,365	108,588
Lewis	304,115	328,898	290,120	346,210	375,535
Lincoln	455	501	511	489	493
Mason	229,945	224,118	217,557	221,522	232,682
Okanogan	262,834	282,418	235,215	274,710	278,165
Pacific	103,631	101,299	105,947	105,263	117,809
Pend Oreille	92,969	90,208	91,593	84,768	83,532
Pierce	4,856	4,757	4,569	4,575	5,404
Skagit	1,641	1,048	938	937	824
Skamania	43,411	45,965	44,414	42,272	47,395
Snohomish	2,132,500	2,225,791	2,124,557	2,152,186	2,355,050
Thurston	4,147	5,291	3,890	6,301	6,392
Wahkiakum	17,433	17,782	16,193	16,050	17,376
Walla Walla	2,194	26,338	28,148	31,740	36,200
Whatcom	36,254	37,587	39,277	38,892	42,197
Yakima	196,728	298,642	315,843	333,800	346,751
Local Subtotal	9,603,309	10,448,880	10,035,258	10,408,096	10,965,819
STATE GOVT.					
Schools	5,812,673	6,623,584	6,376,223	6,623,146	7,012,886
Other Gen Fund*	1,766,415	1,956,220	1,880,483	1,951,496	2,060,060
GRAND TOTAL	$17,182,397	$19,028,683	$18,291,964	$18,982,738	$20,038,765

*Includes full amount of surtax.

TABLE 12

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1980-1989

Fiscal Year	Cities	Counties	Total
1980	$1,739,806	$2,450,133	$4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426
1987	3,287,177	5,356,067	8,643,244
1988	3,912,913	6,089,316	10,002,229
1989	4,826,128	7,596,426	12,422,554

As of July 1989, 105 cities and 29 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings. This table does not include additional hotel/motel taxes levied by Bellevue, Pierce County and certain other cities, nor the state convention center tax in Seattle and King County.

TABLE 13

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1980-1989

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1980	242,020	$9,567.4	$95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0
1987	230,568	11,884.0	131,046.8
1988	214,868	10,735.1	143,850.0
1989	230,157	14,587.3	186,717.2

* Estimate.

** Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982. Amount includes 1.0% retained by counties for collection costs.

TABLE 14

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
July 1988 and July 1989*

County	July 1988 Total	July 1989 Monthly	July 1989 Quarterly	July 1989 Annual	July 1989 Total
Adams	667	208	232	250	690
Asotin	619	145	217	274	636
Benton	3,788	1,030	1,394	1,514	3,938
Chelan	3,270	989	1,117	1,240	3,346
Clallam	3,695	880	1,409	1,624	3,913
Clark	8,731	2,069	3,619	3,737	9,425
Columbia	220	55	72	95	222
Cowlitz	3,529	985	1,190	1,532	3,707
Douglas	917	198	301	419	918
Ferry	310	51	123	157	331
Franklin	1,433	446	494	512	1,452
Garfield	114	34	36	45	115
Grant	2,204	620	752	901	2,273
Grays Harbor	3,528	911	1,429	1,372	3,712
Island	2,297	482	834	1,162	2,478
Jefferson	1,495	295	610	710	1,615
King	92,230	22,322	34,396	39,942	96,660
Kitsap	8,186	1,672	2,968	4,020	8,660
Kittitas	1,312	357	506	571	1,434
Klickitat	814	182	306	345	833
Lewis	3,428	826	1,218	1,603	3,647
Lincoln	537	133	187	254	574
Mason	1,948	384	735	925	2,044
Okanogan	1,769	450	647	741	1,838
Pacific	1,151	311	472	473	1,256
Pend Oreille	425	81	172	198	451
Pierce	24,258	5,555	9,079	10,684	25,318
San Juan	1,291	267	504	597	1,368
Skagit	4,494	1,196	1,616	1,903	4,715
Skamania	284	49	107	130	286
Snohomish	22,783	5,159	8,790	10,237	24,186
Spokane	16,231	4,238	5,789	6,771	16,798
Stevens	1,499	348	513	726	1,587
Thurston	8,262	1,759	3,192	3,847	8,798
Wahkiakum	203	35	82	99	216
Walla Walla	1,848	513	592	784	1,889
Whatcom	7,078	1,826	2,616	3,148	7,590
Whitman	1,316	327	425	557	1,309
Yakima	6,998	2,096	2,479	2,710	7,285
SUBTOTAL	245,162	59,484	91,220	106,809	257,513
Out-Of-State	18,115	7,282	6,378	6,665	20,325
TOTAL	263,277	66,766	97,598	113,474	277,838

*Figures reflect shifting of reporting frequency for accounts during Fiscal Year 1989.

TABLE 15

NUMBER OF NEW BUSINESSES IN WASHINGTON
Statewide by Standard Industrial Classification (SIC)

Fiscal Years 1985-1989

Industry	SIC	1985	1986	1987	1988	1989
Agriculture, fishing, forestry, mining	01-14	1,162	1,135	1,132	1,489	1,518
Construction	15-17	6,227	6,535	5,255	4,570	4,668
Manufacturing	20-39	1,279	1,548	1,537	1,829	2,511
Wood/paper products	24 & 26	546	661	670	990	1,412
Furniture	25	70	112	82	64	88
Printing/publishing	27	286	359	335	340	469
Chemicals/metals	28-34	35	54	84	75	89
Machinery	35-36	148	150	143	159	175
Transportation equip	37	167	171	179	153	159
Other manufacturing	20-23, 38-39	27	41	44	48	119
Transportation	40-47	948	1,061	1,004	1,130	1,127
Utilities	48-49	77	89	102	102	288
Wholesale Trade	50-51	3,918	4,129	3,470	2,849	2,845
Retail Trade	52-59	14,167	13,703	12,360	11,192	11,224
Merchandise/apparel	53 & 56	776	826	734	650	733
Food stores	54	956	1,006	1,009	759	564
Vehicles/gasoline	55	1,100	941	762	563	534
Furniture/appliances	57	1,645	1,500	1,277	952	739
Restaurants/bars	58	1,848	1,836	1,611	1,365	1,333
Other retail stores	52 & 59	7,842	7,594	6,967	6,903	7,321
Finance/insurance/ real estate	60-67	1,080	1,297	1,515	1,493	2,683
Services	70-99	16,472	16,686	16,222	17,214	18,047
Personal services	72	2,289	2,395	2,126	2,323	2,143
Business services	73	6,620	6,785	6,981	7,861	5,471
Auto repair/rental	75	1,774	1,733	1,431	1,259	1,202
Medical services	80	1,180	1,232	1,307	1,320	1,242
Other services	70, 76-79, 81-99	4,609	4,541	4,377	4,451	7,989
TOTAL NEW FIRMS		45,330	45,183	42,597	41,868	44,911

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 16

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County, Fiscal Years 1985-1989

County	1985	1986	1987	1988	1989
Adams	91	72	92	85	83
Asotin	113	99	97	85	93
Benton	683	683	616	601	663
Chelan	632	540	534	436	442
Clallam	536	605	604	525	583
Clark	1,529	1,731	1,609	1,644	1,779
Columbia	19	26	36	33	24
Cowlitz	579	634	577	526	575
Douglas	54	43	50	119	124
Ferry	42	53	50	51	49
Franklin	263	212	211	171	240
Garfield	9	9	14	10	13
Grant	323	291	285	269	297
Grays Harbor	585	575	511	539	600
Island	382	361	321	313	396
Jefferson	243	219	243	218	256
King	16,435	16,563	15,807	15,097	15,558
Kitsap	1,529	1,433	1,412	1,345	1,490
Kittitas	196	176	156	198	249
Klickitat	151	137	144	127	132
Lewis	482	514	483	504	549
Lincoln	69	57	67	72	77
Mason	333	317	300	283	321
Okanogan	255	292	223	215	237
Pacific	166	176	171	159	192
Pend Oreille	75	67	64	71	81
Pierce	4,469	4,268	3,933	3,913	3,964
San Juan	194	245	192	203	201
Skagit	710	681	604	660	641
Skamania	54	54	48	46	45
Snohomish	4,046	4,062	3,888	3,815	3,973
Spokane	2,900	2,917	2,615	2,364	2,504
Stevens	245	245	212	216	265
Thurston	1,504	1,472	1,359	1,462	1,558
Wahkiakum	25	44	21	38	30
Walla Walla	298	296	253	215	239
Whatcom	1,257	1,257	1,009	1,020	1,276
Whitman	177	169	146	192	151
Yakima	1,085	1,031	980	942	1,003
Out of State	2,592	2,557	2,660	3,086	3,958
TOTALS	45,330	45,183	42,597	41,868	44,911

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 17

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County and Major Industry, Fiscal Year 1989

County	Construc-tion	Manufac-turing	Wholesale Trade	Retail Trade	Services	All Other
Adams	2	2	1	26	28	24
Asotin	8	7	3	28	38	9
Benton	48	12	27	216	281	79
Chelan	29	13	14	133	188	65
Clallam	73	66	22	147	200	75
Clark	191	139	89	412	709	239
Columbia	3	2	1	6	10	2
Cowlitz	51	126	16	147	169	66
Douglas	15	2	12	36	43	16
Ferry	--	16	--	14	14	5
Franklin	13	4	13	78	96	36
Garfield	2	--	2	3	2	4
Grant	24	7	13	73	106	74
Grays Harbor	39	113	19	173	187	69
Island	51	22	10	107	150	56
Jefferson	33	27	7	75	88	26
King	1,406	564	870	3,885	7,059	1,774
Kitsap	158	56	44	439	646	147
Kittitas	13	10	7	78	94	47
Klickitat	4	27	4	40	40	17
Lewis	33	103	19	116	169	109
Lincoln	5	9	3	29	22	9
Mason	28	44	10	83	98	58
Okanogan	23	24	9	74	67	40
Pacific	13	33	4	51	61	30
Pend Oreille	6	22	2	26	18	7
Pierce	497	157	156	1,074	1,592	488
San Juan	28	17	6	43	74	33
Skagit	64	52	25	185	228	87
Skamania	1	7	1	5	20	11
Snohomish	642	202	143	966	1,561	459
Spokane	212	136	134	674	1,043	305
Stevens	18	79	8	61	68	31
Thurston	170	100	54	377	643	214
Wahkiakum	--	14	--	8	3	5
Walla Walla	16	8	8	76	97	34
Whatcom	130	84	72	327	498	165
Whitman	5	7	5	52	55	27
Yakima	84	25	45	301	380	168
Out of State	530	173	967	580	1,202	506
TOTAL NEW FIRMS	4,668	2,511	2,845	11,224	18,047	5,616

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

Section II
PROPERTY TAX LEVIES AND COLLECTIONS

Table 18 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1985 - 1989

Table 19 - Property Tax Levies by County, Due in Calendar 1988 and 1989

Table 20 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1984 - 1989

Table 21 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1990

Table 22 - Number of Taxing Districts by Type, 1985 - 1989

Table 23 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1988

Table 24 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1988

TABLE 18

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1985-1989
Dollars in Thousands

Category	1985 Amount ($000)	1985 Percent	1986 Amount ($000)	1986 Percent	1987 Amount ($000)	1987 Percent
TOTAL	$1,678,405	100.0%	$1,784,467	100.0%	$2,042,279	100.0%
SCHOOLS	936,098	55.8	964,314	54.0	1,132,466	55.5
State (Regular)	525,615	31.3	561,089	31.4	595,196	29.1
Local (Special)	410,483	24.5	403,225	22.6	537,270	26.3
Maint. & Oper.	287,393	17.1	281,152	15.8	346,486	17.0
Cap./Trans. Project	--*	--	1,134	0.1	30,054	1.5
Bonds	123,090	7.3	120,939	6.8	160,730	7.9
COUNTY	324,715	19.3	354,537	19.9	386,116	18.9
Current Expense (Regular)	178,086	10.6	191,237	10.7	209,204	10.2
Other County Regular	14,427	0.9	17,027	1.0	16,397	0.8
Road District (Regular)	105,513	6.3	112,881	6.3	125,128	6.1
Diverted Road Funds	6,767	0.4	7,904	0.4	4,530	0.2
County Special	19,922	1.2	25,488	1.4	30,857	1.5
CITIES AND TOWNS	221,873	13.2	247,788	13.9	279,818	13.7
Regular Levies	183,085	10.9	198,128	11.1	225,070	11.0
Special Levies	38,788	2.3	49,660	2.8	54,748	2.7
DISTRICTS	195,719	11.7	217,828	12.2	243,879	11.9
Total Regular	164,748	9.8	190,812	10.7	212,404	10.4
Total Special	30,971	1.8	27,016	1.5	31,475	1.5
Port General (Regular)	45,842	2.7	36,601	2.1	38,263	1.9
Port Ind. Dev./Bonds (Reg.)	--*	--	13,105	0.7	15,223	0.7
Port Special	295	0.0	591	0.0	1,154	0.1
Fire Protection Regular	58,236	3.5	70,530	4.0	80,735	4.0
Fire Protection Special	20,207	1.2	13,748	0.8	11,583	0.6
Library Regular	32,278	1.9	34,142	1.9	39,126	1.9
Library Special	706	0.0	624	0.0	2,844	0.1
Hospital Regular	6,611	0.4	7,169	0.4	7,791	0.4
Hospital Special	6,288	0.4	6,725	0.4	7,227	0.4
Emergency Medical Regular	17,013	1.0	23,926	1.3	25,656	1.3
Emergency Medical Special	1,549	0.1	2,239	0.1	1,357	0.1
Parks Regular	3,576	0.2	3,812	0.2	4,040	0.2
Parks Special	1,751	0.1	2,976	0.2	7,057	0.3
Other Regular	1,192	0.1	1,527	0.1	1,570	0.1
Other Special	175	0.0	113	0.0	253	0.0

*Included in preceding amount.

TABLE 18, Contd.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1985-1989
Dollars in Thousands

Category	1988 Amount ($000)	1988 Percent	1989 Amount ($000)	1989 Percent	1988 to 1989 Comparison Amount ($000)	1988 to 1989 Comparison Percent Change
TOTAL	$2,145,568	100.0%	$2,359,013	100.0%	$213,445	9.9 %
SCHOOLS	1,176,203	54.8	1,300,880	55.1	124,677	10.6
State (Regular)	615,523	28.7	636,246	27.0	20,723	3.4
Local (Special)	560,680	26.1	664,634	28.2	103,954	18.5
Maint. & Oper	365,228	17.0	415,283	17.6	50,054	13.7
Cap./Trans. Project	1,436	0.1	36,417	1.5	34,981	2,436.8
Bonds	194,016	9.0	212,935	9.0	18,918	9.8
COUNTY	416,513	19.4	458,600	19.4	42,087	10.1
Current Expense (Regular)	225,596	10.5	243,284	10.3	17,688	7.8
Other County Regular	17,857	0.8	19,559	0.8	1,702	9.5
Road District (Regular)	135,569	6.3	149,600	6.3	14,031	10.3
Diverted Road Funds	3,564	0.2	2,363	0.1	(1,202)	(33.7)
County Special	33,927	1.6	43,794	1.9	9,866	22.5
CITIES AND TOWNS	295,639	13.8	314,719	13.3	19,080	6.5
Regular Levies	241,762	11.3	261,099	11.1	19,337	8.0
Special Levies	53,878	2.5	53,620	2.3	(257)	(0.5)
DISTRICTS	257,212	12.0	284,813	12.1	27,601	10.7
Total Regular	228,282	10.6	238,072	10.1	9,790	4.3
Total Special	28,930	1.3	46,742	2.0	17,811	61.6
Port General (Regular)	42,442	2.0	48,154	2.0	5,712	13.5
Port Ind. Dev./Bonds (Reg.)	16,674	0.8	12,075	0.5	(4,599)	(27.6)
Port Special	711	0.0	724	0.0	13	1.8
Fire Protection Regular	85,815	4.0	89,873	3.8	4,058	4.7
Fire Protection Special	12,749	0.6	24,564	1.0	11,815	92.7
Library Regular	40,967	1.9	43,843	1.9	2,876	7.0
Library Special	2,885	0.1	4,276	0.2	1,391	48.2
Hospital Regular	8,742	0.4	9,721	0.4	979	11.2
Hospital Special	6,915	0.3	7,175	0.3	260	3.8
Emergency Medical Regular	28,373	1.3	29,257	1.2	884	3.1
Emergency Medical Special	8	0.0	1,700	0.1	1,691	19,918.2
Parks Regular	4,619	0.2	4,567	0.2	(52)	(1.1)
Parks Special	4,565	0.2	7,147	0.3	2,582	56.6
Other Regular	650	0.0	581	0.0	(68)	(10.5)
Other Special	1,096	0.1	1,156	0.0	60	5.5

TABLE 19

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1988 and 1989

County	1988 ($000)	1989 ($000)	Change ($000)	Percent Change
Adams	$ 7,751	$ 7,766	$ 15	0.2 %
Asotin	4,641	4,688	47	1.0
Benton	44,030	44,261	231	0.5
Chelan	23,491	22,722	(768)	(3.3)
Clallam	20,650	22,163	1,513	7.3
Clark	87,696	94,273	6,577	7.5
Columbia	1,788	2,117	328	18.4
Cowlitz	36,546	38,824	2,278	6.2
Douglas	10,055	10,897	842	8.4
Ferry	1,873	1,998	125	6.7
Franklin	18,188	17,751	(437)	(2.4)
Garfield	1,812	1,846	34	1.9
Grant	23,964	24,242	278	1.2
Grays Harbor	25,279	24,944	(335)	(1.3)
Island	20,923	22,045	1,122	5.4
Jefferson	9,815	10,433	618	6.3
King	838,283	960,618	122,335	14.6
Kitsap	65,998	74,062	8,065	12.2
Kittitas	9,128	9,251	123	1.4
Klickitat	5,759	6,446	687	11.9
Lewis	23,214	23,673	459	2.0
Lincoln	6,339	7,074	735	11.6
Mason	16,316	17,777	1,462	9.0
Okanogan	11,293	11,682	389	3.4
Pacific	7,976	8,198	223	2.8
Pend Oreille	3,096	3,264	168	5.4
Pierce	240,431	250,344	9,914	4.1
San Juan	9,793	10,495	702	7.2
Skagit	33,214	34,079	865	2.6
Skamania	2,860	2,638	(221)	(7.7)
Snohomish	177,353	204,078	26,725	15.1
Spokane	134,153	144,847	10,694	8.0
Stevens	10,210	10,085	(125)	(1.2)
Thurston	68,434	76,094	7,660	11.2
Wahkiakum	923	940	16	1.8
Walla Walla	19,025	19,897	871	4.6
Whatcom	52,422	56,996	4,574	8.7
Whitman	14,637	15,826	1,189	8.1
Yakima	56,211	59,678	3,467	6.2
TOTAL	$2,145,568	$2,359,013	$213,445	9.9 %

TABLE 20

PROPERTY TAX LEVY RATES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value By Year Due 1984-1989

County	1984	1985	1986	1987	1988	1989
Adams	$11.72	$11.64	$12.13	$12.92	$13.47	$13.21
Asotin	13.57	13.62	14.28	14.92	15.05	15.00
Benton	11.04	11.61	12.52	13.88	14.93	15.46
Chelan	12.21	12.36	12.59	12.51	13.78	12.56
Clallam	9.29	9.59	10.84	11.41	11.99	12.52
Clark	10.85	11.45	11.75	12.40	12.89	13.53
Columbia	13.48	14.63	13.95	15.11	11.38	13.79
Cowlitz	11.45	12.03	11.71	12.33	11.72	11.98
Douglas	11.47	11.42	11.68	12.98	13.05	13.81
Ferry	7.96	8.65	8.44	8.99	9.54	9.53
Franklin	12.54	13.14	14.03	15.06	16.62	16.40
Garfield	14.51	13.79	15.88	15.79	16.96	18.21
Grant	11.94	12.37	12.72	13.48	13.60	14.01
Grays Harbor	11.08	11.94	12.72	13.25	13.63	14.30
Island	8.41	8.54	8.73	8.75	9.62	9.78
Jefferson	9.30	8.88	9.19	10.36	10.69	10.97
King	10.42	11.10	11.72	13.12	13.33	13.80
Kitsap	9.20	10.00	10.24	11.79	11.94	13.03
Kittitas	10.31	10.59	10.78	11.12	11.52	11.48
Klickitat	10.13	11.72	12.55	12.60	12.88	13.24
Lewis	10.37	10.57	10.85	12.01	12.26	12.53
Lincoln	12.88	12.42	14.35	13.65	13.29	14.52
Mason	8.94	9.89	10.39	10.91	11.42	12.50
Okanogan	11.77	11.32	13.44	12.59	13.25	13.77
Pacific	11.73	13.19	13.19	12.57	14.27	14.37
Pend Oreille	11.15	11.32	11.64	12 67	12.19	12.43
Pierce	12.38	13.84	13.38	15.08	15.88	15.93
San Juan	7.69	8.43	8.49	8.43	9.16	9.50
Skagit	10.07	9.84	10.21	11.85	12.49	12.68
Skamania	9.28	9.75	10.18	10.30	13.74	9.59
Snohomish	9.83	10.19	10.64	11.95	12.17	13.14
Spokane	13.11	12.64	12.69	13.12	14.49	15.48
Stevens	10.00	11.14	10.44	11.10	11.45	11.03
Thurston	11.84	13.22	13.61	15.29	15.41	16.42
Wahkiakum	11.42	11.58	11.77	12.32	12.17	12.09
Walla Walla	11.78	12.13	12.14	12.89	12.96	13.39
Whatcom	10.73	11.42	11.22	11.89	12.39	13.42
Whitman	14.80	15.12	14.89	15.15	15.58	16.10
Yakima	10.86	11.14	11.23	12.50	12.73	13.80
STATE	$10.83	$11.44	$11.79	$12.97	$13.35	$13.88

TABLE 21

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1990

Year Due	Assessed Valuation ($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915	865,995	159,466	1,025,461	36,818	8.98
1920	902,525	153,977	1,056,502	60,143	14.23
1925	999,658	148,258	1,147,916	67,004	14.59
1930	1,088,837	162,067	1,250,904	81,095	16.21
1935	852,482	112,669	965,151	48,368	12.53
1940	818,684	159,803	978,487	41,505	10.61
1945	987,810	181,507	1,169,317	46,160	9.87
1950	1,490,903	206,402	1,697,305	86,025	12.67
1955	2,118,359	230,078	2,348,437	116,833	12.44
1960	2,919,367	307,112	3,226,480	175,998	13.64
1961	3,129,225	317,901	3,447,126	204,413	14.83
1962	3,290,578	325,635	3,616,213	214,979	14.86
1963	3,465,939	339,348	3,805,287	231,541	15.21
1964	3,655,050	347,009	4,002,059	252,611	15.78
1965	3,835,198	346,916	4,182,114	267,923	16.02
1966	4,040,600	341,824	4,382,424	285,456	16.29
1967	4,561,872	346,473	4,908,345	338,423	17.24
1968	4,966,600	342,965	5,309,565	395,951	18.64
1969	5,562,045	365,605	5,927,650	465,293	19.63
1970	6,107,912	389,227	6,497,139	533,244	20.52
1971	13,711,635	828,263	14,539,898	622,946	21.42
1972	14,348,242	857,376	15,205,618	651,005	21.41
1973	16,821,800	1,099,759	17,921,559	674,458	18.82
1974	18,065,726	1,230,384	19,296,110	716,189	18.56
1975	38,211,161	2,548,447	40,759,608	806,038	19.78
1976	42,496,185	2,710,696	47,206,880	727,430	16.09
1977	48,357,404	3,023,877	51,381,281	927,390	18.05
1978	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987	151,411,961	7,318,434	158,730,395	2,042,279	12.97
1988	154,633,726	7,603,997	162,237,723	2,354,013	13.88
1989	163,556,767	7,608,043	171,164,810	2,359,013	13.88
1990	170,351,042	7,943,678	178,294,720	n.a.	n.a.

n.a. - not available

1 County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

2 Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 22

NUMBER OF TAXING DISTRICTS BY TYPE

1985-1989

Taxing District	1985	1986	1987	1988	1989
State	1	1	1	1	1
Counties	39	39	39	39	39
Cities and Towns	266	269	266	266	268
Road	39	39	39	39	39
School	299	299	296	296	296
Public Utility	32	32	30	30	30
Library	16	16	16	16	16
Port	73	73	75	75	76
Water	125	124	126	126	124
Fire	420	422	422	419	416
Sewer	44	45	45	43	43
Metropolitan	2	2	2	2	2
Park	1	1	1	1	1
Flood	1	1	1	1	1
Flood Zone	19	20	20	20	19
Hospital	52	52	51	51	52
Airport	1	1	1	1	1
Ferry	1	1	1	1	1
Cemetery	99	98	99	100	100
Mosquito Control	11	11	11	11	11
Park-Recreation	43	44	45	46	50
Emergency Medical*	9	8	9	71	93
Irrigation	1	3	3	2	2
Cultural-Arts	1	1	1	1	1
Totals	1,595	1,599	1,603	1,658	1,682
Tax Code Areas	3,031	3,028	2,993	2,971	3,006

*Typically integrated with a fire district.

TABLE 23

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1988

County	Current Taxes: 1988 Tax Roll	Current Taxes: Collections	Delinquent Taxes: Due Jan. 1, 1988	Delinquent Taxes: Collections
Adams	$ 7,750,812	$ 7,197,964	$ 1,624,546	$ 807,058
Asotin	4,640,732	4,385,397	520,053	265,037
Benton	44,380,985	41,966,344	5,383,406	2,225,894
Chelan	23,496,464	22,704,388	1,530,734	647,393
Clallam	20,611,820	19,692,762	1,905,991	987,310
Clark	87,826,723	83,208,642	10,961,840	4,823,678
Columbia	1,788,428	1,704,761	220,460	105,646
Cowlitz	36,614,465	35,458,093	2,631,704	1,121,251
Douglas	10,054,550	9,664,163	1,053,105	515,077
Ferry	1,873,121	1,732,088	278,370	102,938
Franklin	18,203,931	16,686,561	3,276,563	1,324,656
Garfield	1,812,523	1,765,745	74,549	27,305
Grant	23,988,156	22,435,478	3,236,916	1,530,357
Grays Harbor	25,543,376	23,943,036	3,457,992	1,631,105
Island	20,990,721	20,033,968	1,962,530	1,284,386
Jefferson	9,816,054	9,403,284	1,105,693	512,819
King	838,605,775	814,411,791	38,611,959	23,696,760
Kitsap	65,948,121	62,097,062	6,781,679	3,633,157
Kittitas	9,127,637	8,595,642	1,252,907	581,854
Klickitat	5,792,584	5,205,352	1,433,862	446,254
Lewis	23,214,217	22,287,221	2,107,292	923,882
Lincoln	6,341,507	6,091,736	709,906	163,203
Mason	16,327,332	15,224,175	2,001,869	999,944
Okanogan	11,293,093	10,282,742	2,134,789	1,068,540
Pacific	7,975,823	7,241,678	1,624,333	685,555
Pend Oreille	3,084,669	2,702,317	634,060	333,229
Pierce	240,588,231	228,634,223	19,997,038	11,947,649
San Juan	9,797,178	9,178,590	1,310,638	573,969
Skagit	33,287,649	32,319,568	2,477,134	1,297,942
Skamania	2,859,580	2,705,017	497,505	233,548
Snohomish	178,279,067	170,060,585	12,943,823	7,833,393
Spokane	134,242,786	127,215,507	9,994,007	5,006,738
Stevens	10,231,811	9,686,751	1,026,721	504,493
Thurston	68,575,396	65,539,810	6,095,433	3,464,895
Wahkiakum	923,419	874,221	178,217	68,489
Walla Walla	18,967,176	18,325,727	1,261,178	447,541
Whatcom	52,445,277	50,219,945	4,382,506	2,516,623
Whitman	14,634,934	13,937,358	1,118,530	391,350
Yakima	56,236,504	52,744,038	4,917,343	2,574,965
TOTAL	$2,148,172,627	$2,057,563,730	$162,717,181	$87,305,883

TABLE 23, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1988

Total Current And Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1988	Collections	Net Changes During 1988	Unpaid Dec. 31, 1988	
$ 9,375,358	$ 8,005,022	$ 18,907	$ 1,389,243	103.3%
5,160,785	4,650,434	522	510,873	100.2
49,764,391	44,192,238	(327,961)	5,244,192	99.6
25,027,198	23,351,781	(22,042)	1,653,375	99.4
22,517,811	20,680,072	68,488	1,906,227	100.3
98,788,563	88,032,320	(503,425)	10,252,818	100.2
2,008,888	1,810,407	(6,962)	191,519	101.2
39,246,169	36,579,344	73,415	2,740,240	99.9
11,107,655	10,179,240	69,030	997,445	101.2
2,151,491	1,835,026	1,952	318,417	98.0
21,480,494	18,011,217	(239,301)	3,229,976	98.9
1,887,072	1,793,050	(945)	93,077	98.9
27,225,072	23,965,835	(50,936)	3,208,301	99.9
29,001,368	25,574,141	(1,221)	3,426,006	100.1
22,953,251	21,318,354	(20,705)	1,614,192	101.6
10,921,747	9,916,103	(94,539)	911,105	101.0
877,217,734	838,108,551	(2,046,483)	37,079,184	99.9
72,729,800	65,730,219	(173,392)	6,836,988	99.7
10,380,544	9,177,496	41,113	1,244,161	100.5
7,226,446	5,651,606	(6,241)	1,568,599	97.6
25,321,509	23,211,103	0	2,110,406	100.0
7,051,413	6,254,939	(19,179)	777,295	98.6
18,329,201	16,224,119	(39,739)	2,065,343	99.4
13,427,882	11,351,282	(4,996)	2,071,604	100.5
9,600,156	7,927,233	(130,695)	1,542,228	99.4
3,718,729	3,035,546	39,109	722,292	98.4
260,585,269	240,581,872	613,824	20,617,221	100.0
11,107,816	9,752,559	78,819	1,434,076	99.5
35,764,783	33,617,510	290,781	2,438,054	101.0
3,357,085	2,938,565	99,275	517,795	102.8
191,222,890	177,893,978	(533,187)	12,795,725	99.8
144,236,793	132,222,245	222,180	12,236,728	98.5
11,258,532	10,191,244	(53,881)	1,013,407	99.6
74,670,829	69,004,705	170,357	5,836,481	100.6
1,101,636	942,710	9,632	168,558	102.1
20,228,354	18,773,268	(21,738)	1,433,348	99.0
56,827,783	52,736,568	(66,430)	4,024,785	100.6
15,753,464	14,328,708	0	1,424,756	97.9
61,153,847	55,319,003	5,179	5,840,023	98.4
$2,310,889,808	$2,144,869,613	$(2,561,415)	$163,486,063	99.8%

TABLE 24

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1988

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1988	$2,148,172,627	$2,057,563,730	$162,717,181	$87,305,883
1987	2,043,318,683	1,945,318,208	152,893,594	82,737,911
1986	1,786,105,314	1,693,545,803	134,435,415	71,883,906
1985	1,676,629,858	1,590,938,162	116,881,719	64,623,647
1984	1,510,422,489	1,438,065,812	112,361,456	62,349,494
1983	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980	1,007,542,305	947,179,997	101,607,218	43,669,528
1979	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978	1,004,437,012	957,740,389	80,651,919	39,911,982
1977	922,595,258	883,696,858	77,285,723	35,540,130
1976	727,966,021	693,953,609	80,141,746	35,183,058
1975	807,696,756	766,463,520	71,920,968	30,026,271
1970	533,352,149	508,000,355	30,180,508	12,820,182
1965	267,926,402	258,818,324	15,971,601	7,763,864
1960	176,009,580	169,396,853	10,152,998	4,633,012
1955	116,882,542	112 998,479	7,086,396	3,568,268
1950	85,659,296	82,038,204	6,232,684	3,349,215
1945	46,092,054	44,393,091	4,904,694	2,115,157
1940	41,425,682	37,937,552	21,680,587	8,065,291
1935	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 24, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1988

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$2,310,889,808	$2,144,869,613	$-2,561,415	$163,486,063	99.8%
2,196,212,277	2,028,056,198	-5,381,453	162,774,626	99.3
1,920,540,729	1,765,429,709	-2,071,224	153,039,796	98.8
1,793,511,577	1,655,561,809	-3,500,147	134,449,621	98.7
1,622,783,945	1,500,415,306	-6,305,590	116,063,049	99.3
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
238,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

Section III
PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 25 - Indicated Property Tax Ratios by County, by Assessment Years, 1984 - 1989

Table 26 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1988 - 1989

Table 27 - 1989 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 28 - 1989 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 29 - 1989 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 30 - Other 1989 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 31 - 1989 Assessed Valuation of Locally Assessed Personal Property by County

Table 32 - 1989 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 33 - 1989 Assessed and Actual Value of All Taxable Property and Computation of 1989 State Property Tax Levy

TABLE 25

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1984-1989

County	1984	1985	1986	1987	1988	1989
Adams	94.3	91.0	93.1	95.3	95.2	92.6
Asotin	86.0	85.5	86.9	91.0	91.1	88.9
Benton	97.0	96.2	96.6	96.4	92.4	95.9
Chelan	83.3	85.2	88.0	89.0	90.4	91.9
Clallam	98.8	98.1	98.8	98.6	95.2	91.3
Clark	98.9	99.4	99.7	99.1	99.4	95.3
Columbia	86.8	86.5	94.4	98.1	98.9	98.7
Cowlitz	95.7	99.4	99.0	99.1	98.9	95.0
Douglas	94.5	95.5	96.8	96.7	97.9	95.2
Ferry	86.3	97.5	99.5	99.2	97.1	91.8
Franklin	88.1	92.5	95.6	93.3	97.1	96.0
Garfield	96.0	95.8	93.1	96.6	93.5	94.8
Grant	87.1	84.2	89.7	90.5	97.6	93.7
Grays Harbor	98.8	99.0	99.5	99.1	98.8	96.5
Island	90.3	94.5	100.0	99.8	99.2	96.3
Jefferson	95.5	99.4	99.3	99.4	97.4	95.4
King	94.4	93.7	95.5	93.2	96.1	87.1
Kitsap	96.7	98.0	93.9	97.9	97.8	92.6
Kittitas	98.3	98.7	99.4	99.7	99.3	99.0
Klickitat	88.7	90.9	94.7	94.9	92.0	90.4
Lewis	94.1	96.5	98.6	97.4	96.8	98.3
Lincoln	96.2	92.5	95.1	95.1	93.8	96.7
Mason	98.9	98.0	99.1	96.7	92.0	91.2
Okanogan	80.6	85.6	93.0	87.0	88.8	86.5
Pacific	88.1	91.0	90.2	93.9	96.8	89.8
Pend Oreille	78.5	91.7	90.3	97.7	90.8	88.3
Pierce	95.7	97.3	97.3	95.0	99.1	93.9
San Juan	97.8	95.7	98.3	97.4	98.9	93.4
Skagit	96.9	98.3	99.3	96.7	98.6	94.5
Skamania	94.9	93.6	97.4	96.7	97.9	97.0
Snohomish	97.3	98.2	96.9	96.8	96.3	89.2
Spokane	91.9	93.0	94.9	97.1	99.9	95.1
Stevens	74.2	91.7	96.6	95.3	97.1	90.7
Thurston	97.5	98.4	92.2	97.7	96.6	95.0
Wahkiakum	82.5	85.8	82.4	85.9	93.5	94.8
Walla Walla	89.6	94.3	93.9	96.9	97.7	95.0
Whatcom	91.6	97.9	100.0	99.1	96.6	87.8
Whitman	81.6	83.3	85.5	84.9	85.0	84.8
Yakima	95.4	96.0	97.9	98.5	94.8	93.7
STATEWIDE	94.4	95.2	96.1	95.3	96.7	90.5

TABLE 26

PROPERTY TAX RATIOS BY COUNTY
Real, Personal and Combined Indicated Ratios
Assessment Years 1988-1989

County	Real		Personal		Indicated	
	1988	1989	1988	1989	1988	1989
Adams	97.5	94.3	86.9	85.9	95.2	92.6
Asotin	94.6	90.7	62.8	67.3	91.1	88.9
Benton	92.3	95.4	92.9	99.4	92.4	95.9
Chelan	91.6	92.4	80.7	87.6	90.4	91.9
Clallam	95.5	91.8	92.5	86.4	95.2	91.3
Clark	100.0	95.6	92.9	91.9	99.4	95.3
Columbia	100.0	100.0	92.9	91.8	98.9	98.7
Cowlitz	100.0	95.4	87.9	90.7	98.9	95.0
Douglas	98.7	95.4	89.8	93.5	97.9	95.2
Ferry	99.2	90.6	83.9	100.0	97.1	91.8
Franklin	98.2	97.2	91.1	89.5	97.1	96.0
Garfield	93.1	97.1	95.6	85.3	93.5	94.8
Grant	100.0	94.2	82.3	90.2	97.6	93.7
Grays Harbor	100.0	96.9	89.6	93.8	98.8	96.5
Island	99.8	96.8	86.2	85.2	99.2	96.3
Jefferson	97.5	95.2	96.7	97.7	97.4	95.4
King	95.7	85.8	100.0	100.0	96.1	87.1
Kitsap	97.9	92.2	96.6	100.0	97.8	92.6
Kittitas	99.7	99.1	96.3	98.0	99.3	99.0
Klickitat	92.4	91.0	89.5	86.5	92.0	90.4
Lewis	97.0	98.7	96.2	97.2	96.8	98.3
Lincoln	95.7	97.7	86.5	94.9	93.8	96.7
Mason	91.6	91.0	98.2	93.9	92.0	91.2
Okanogan	90.2	86.3	77.8	88.8	88.8	86.5
Pacific	97.1	90.2	94.4	86.3	96.8	89.8
Pend Oreille	92.0	88.6	75.4	82.2	90.8	88.3
Pierce	99.0	93.9	100.0	93.9	99.1	93.9
San Juan	99.6	94.0	81.9	77.8	98.9	93.4
Skagit	99.8	93.7	91.8	100.0	98.6	94.5
Skamania	99.6	99.0	92.6	91.1	97.9	97.0
Snohomish	95.9	88.4	100.0	97.8	96.3	89.2
Spokane	99.9	94.9	100.0	96.8	99.9	95.1
Stevens	98.2	92.2	93.3	85.4	97.1	90.7
Thurston	96.9	94.8	93.1	96.9	96.6	95.0
Wahkiakum	93.8	96.7	91.2	82.4	93.5	94.8
Walla Walla	98.0	94.6	95.6	97.9	97.7	95.0
Whatcom	98.0	87.2	85.9	93.1	96.6	87.8
Whitman	83.3	83.9	92.5	88.6	85.0	84.8
Yakima	94.3	93.4	98.3	96.0	94.8	93.7
STATEWIDE	96.7	89.9	96.6	96.6	96.7	90.5

TABLE 27

1989 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$ 210,319,665	$ 103,240,880	$ 313,560,545	$ 134,441,915	$ 448,002,460
Asotin	18,650,190	169,152,420	187,802,610	118,545,225	306,347,835
Benton	174,200,260	557,645,580	731,845,840	1,748,701,610	2,480,547,450
Chelan	1,116,503	890,405,885	891,522,388	788,423,278	1,679,945,666
Clallam	32,453,695	949,423,958	981,877,653	700,779,243	1,682,656,896
Clark	131,762,990	4,512,273,537	4,644,036,527	2,095,719,256	6,739,755,783
Columbia	70,057,370	26,399,000	96,456,370	37,305,830	133,762,200
Cowlitz	58,069,490	1,859,966,467	1,918,035,957	1,050,705,300	2,968,741,257
Douglas	90,285,400	509,485,340	599,770,740	129,271,500	729,042,240
Ferry	8,704,858	194,347,727	203,052,585	14,383,160	217,435,745
Franklin	247,603,800	308,381,400	555,985,200	339,398,450	895,383,650
Garfield	55,907,132	7,043,880	62,951,012	21,595,008	84,546,020
Grant	445,144,195	551,469,486	996,613,681	554,150,210	1,550,763,891
Grays Harbor	85,727,802	516,936,830	602,664,632	990,395,568	1,593,060,200
Island	19,124,243	1,844,301,100	1,863,425,343	453,976,150	2,317,401,493
Jefferson	19,957,770	646,959,790	666,917,560	240,643,450	907,561,010
King	146,234,136	20,821,526,034	20,967,760,170	43,921,244,175	64,889,004,345
Kitsap	19,219,793	4,409,109,051	4,428,328,844	1,205,223,517	5,633,552,361
Kittitas	98,801,040	349,874,304	448,675,344	277,904,427	726,579,771
Klickitat	72,336,940	250,421,324	322,758,264	118,009,426	440,767,690
Lewis	71,835,600	867,387,755	939,223,355	504,645,940	1,443,869,295
Lincoln	230,905,223	57,848,890	288,754,113	88,855,880	377,609,993
Mason	30,411,089	1,134,203,112	1,164,614,201	192,624,955	1,357,239,156
Okanogan	84,705,151	431,108,825	515,813,976	260,994,124	776,808,100
Pacific	54,255,295	346,251,790	400,507,085	123,876,490	524,383,575
Pend Oreille	12,248,788	398,529,875	410,778,663	24,198,762	434,977,425
Pierce	107,623,365	8,230,273,335	8,337,896,700	7,046,294,502	15,384,191,202
San Juan	27,723,151	1,004,841,082	1,032,564,233	88,247,924	1,120,812,157
Skagit	171,437,748	1,133,687,026	1,305,124,774	1,152,841,622	2,457,966,396
Skamania	12,346,128	168,629,134	180,975,262	30,449,681	211,424,943
Snohomish	132,811,320	7,566,217,870	7,699,029,190	7,264,598,255	14,963,627,445
Spokane	185,238,310	3,985,056,140	4,170,294,450	4,426,144,870	8,596,439,320
Stevens	30,972,354	529,910,130	560,882,484	153,232,901	714,115,385
Thurston	59,680,855	2,333,266,829	2,392,947,684	2,095,428,387	4,488,376,071
Wahkiakum	16,612,790	45,783,200	62,395,990	8,445,660	70,841,650
Walla Walla	211,635,214	516,765,457	728,400,671	567,585,889	1,295,986,560
Whatcom	233,890,600	1,925,124,255	2,159,014,855	1,836,777,555	3,995,792,410
Whitman	318,351,440	127,030,360	445,381,800	327,344,260	772,726,060
Yakima	501,384,199	1,540,480,850	2,041,865,049	1,893,434,729	3,935,299,778
State Total	$4,499,745,892	$71,820,759,908	$76,320,505,800	$83,026,839,084	$159,347,344,884

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 28

1989 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

County	Applications in Effect on 1/1/89	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams	2,101	1,056,643	$ 301,158,740	$ 169,506,865	$ 131,651,875
Asotin	245	267,131	40,549,510	13,215,930	27,333,580
Benton	927	565,307	196,810,820	48,656,970	148,153,850
Chelan	10	1,499	639,127	125,613	513,514
Clallam	1,010	30,230	73,372,615	9,048,673	64,323,942
Clark	2,872	89,283	228,474,000	15,790,180	212,683,820
Columbia	479	360,269	127,438,790	60,839,800	66,598,990
Cowlitz	360	16,261	26,975,268	4,351,880	22,623,388
Douglas	1,997	902,097	227,362,900	90,285,400	137,077,500
Ferry	160	49,813	13,841,909	2,985,731	10,856,178
Franklin	1,723	563,205	241,568,900	168,324,000	73,244,900
Garfield	567	323,959	113,073,135	45,152,615	67,920,520
Grant	4,079	1,021,145	537,499,962	279,890,800	257,609,162
Grays Harbor	326	21,465	24,319,368	6,243,879	18,075,489
Island	350	15,548	55,406,489	5,376,817	50,029,672
Jefferson	166	5,424	17,661,890	3,822,100	13,839,790
King	1,015	35,403	207,420,500	42,656,612	164,763,888
Kitsap	149	4,634	25,164,735	6,243,449	18,921,286
Kittitas	784	218,678	127,172,690	44,874,590	82,298,100
Klickitat	1,089	525,530	106,701,465	37,710,490	68,990,975
Lewis	1,276	66,865	83,556,700	13,924,950	69,631,750
Lincoln	2,845	1,324,110	418,960,640	198,368,243	220,592,397
Mason	382	11,185	21,826,235	2,671,895	19,154,340
Okanogan	1,520	621,046	165,950,778	49,825,118	116,125,660
Pacific	209	15,527	26,982,465	8,485,425	18,497,040
Pend Oreille	220	26,256	13,113,842	2,135,782	10,978,060
Pierce	1,053	38,[illegible]99	143,250,475	31,094,013	112,156,462
San Juan	266	14,[illegible]66	52,973,620	10,691,570	42,282,050
Skagit	2,500	109,6[illegible]4	256,805,520	64,758,850	192,046,670
Skamania	163	4,858	10,921,040	1,919,781	9,001,259
Snohomish	1,250	60,548	199,652,400	44,815,600	154,836,800
Spokane	2,465	548,948	404,966,590	97,142,940	307,823,650
Stevens	350	46,406	19,865,405	6,760,427	13,104,978
Thurston	667	44,307	83,170,490	8,547,690	74,622,800
Wahkiakum	115	7,858	6,253,110	2,314,130	3,938,980
Walla Walla	1,335	699,477	347,266,680	177,959,545	169,307,135
Whatcom	2,690	118,051	309,518,230	77,575,320	231,942,910
Whitman	2,353	1,262,278	665,147,080	237,992,330	427,154,750
Yakima	3,407	413,086	347,140,080	133,838,490	213,301,590
State Total	45,475	11,507,709	$6,269,934,193	$2,225,924,493	$4,044,009,700

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 29

1989 VALUATION OF FOREST LAND

Privately-owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,648	$ 253,350	---	---	$ 253,350
Benton	---	---	---	---	---
Chelan	75,931	990,890	---	---	990,890
Clallam	295,301	19,105,431	17,610	$ 1,221,241	20,326,672
Clark	33,813	2,868,370	43,228	3,860,640	6,729,010
Columbia	26,069	602,830	---	---	602,830
Cowlitz	504,220	41,793,370	1,287	121,990	41,915,360
Douglas	---	---	---	---	---
Ferry	115,517	1,389,455	16,189	195,602	1,585,057
Franklin	---	---	---	---	---
Garfield	1,479	26,191	---	---	26,191
Grant	---	---	---	---	---
Grays Harbor	651,474	62,195,178	21,787	2,245,800	64,440,978
Island	2,833	175,737	12,549	977,366	1,153,103
Jefferson	166,220	10,854,800	16,028	1,079,210	11,934,010
King	248,529	15,082,004	87,778	7,077,120	22,159,124
Kitsap	17,624	1,440,266	32,601	2,493,170	3,933,436
Kittitas	270,051	4,764,820	12,592	406,130	5,170,950
Klickitat	281,007	10,107,245	230	6,260	10,113,505
Lewis	704,052	57,711,850	2,395	198,800	57,910,650
Lincoln	---	---	---	---	---
Mason	218,170	17,312,000	67,947	4,974,709	22,286,709
Okanogan	64,972	721,311	15,667	197,132	918,443
Pacific	432,188	37,177,380	8,876	635,750	37,813,130
Pend Oreille	108,774	2,825,649	101,560	2,471,583	5,297,232
Pierce	211,392	15,364,935	68,812	5,764,603	21,129,538
San Juan	---	---	18,515	884,610	884,610
Skagit	232,871	15,854,770	10,288	846,230	16,701,000
Skamania	114,389	7,311,719	1,212	87,978	7,399,697
Snohomish	117,356	7,601,080	49,917	4,284,840	11,885,920
Spokane	---	---	97,552	2,876,430	2,876,430
Stevens	705,443	12,777,504	---	---	12,777,504
Thurston	62,858	4,719,240	74,894	6,055,140	10,774,380
Wahkiakum	105,756	9,981,460	600	52,610	10,034,070
Walla Walla	1,558	46,962	2,875	75,607	122,569
Whatcom	118,978	7,398,330	15,871	1,185,190	8,583,520
Whitman	---	---	---	---	---
Yakima	95,989	1,833,670	2,069	37,500	1,871,170
State Total	6,005,462	$370,287,797	800,929	$50,313,241	$420,601,038

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 30

OTHER 1989 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams	183	$ 2,891,380	$ 11,055,900	($ 8,278,840)
Asotin	608	13,419,825	6,494,768	5,063,512
Benton	1,300	27,823,220	36,910,090	(60,653,990)
Chelan	1,164	27,555,661	35,846,231	54,851,980
Clallam	1,283	30,116,598	63,917,260	17,873,797
Clark	3,941	99,097,526	369,566,115	---
Columbia	149	2,640,150	2,883,650	1,403,270
Cowlitz	2,025	44,181,133	166,532,624	(98,102,532)
Douglas	413	8,945,450	9,410,048	1,487,752
Ferry	93	2,038,041	40,914,373	1,705,966
Franklin	410	8,243,750	8,295,289	(13,370,250)
Garfield	68	1,199,770	357,100	---
Grant	1,216	21,980,707	38,835,370	7,752,762
Grays Harbor	1,781	38,265,904	21,518,321	(11,431,669)
Island	748	19,439,254	62,066,431	84,752,165
Jefferson	558	13,812,785	24,754,666	11,329,669
King	13,797	425,860,604	2,220,110,452	---
Kitsap	1,937	52,509,275	181,077,573	---*
Kittitas	486	11,701,300	15,348,880	(1,487,885)
Klickitat	421	8,307,297	12,325,168	40,141,368
Lewis	1,875	41,683,905	41,112,747	(8,706,425)
Lincoln	215	3,245,870	2,046,678	5,011,343
Mason	1,041	20,465,040	33,699,844	3,823,527
Okanogan	965	18,436,830	22,446,964	(1,714,120)
Pacific	820	17,219,125	6,633,975	874,044
Pend Oreille	450	7,197,704	188,926,695	---
Pierce	8,123	185,108,521	581,733,410	508,138,115
San Juan	152	4,825,690	24,871,772	22,969,119
Skagit	1,617	39,798,925	96,279,262	52,929,071
Skamania	173	3,704,250	12,016,060	1,455,090
Snohomish	5,232	140,429,060	648,222,470	274,129,524
Spokane	7,416	163,427,540	80,276,910	152,644,400
Stevens	845	15,997,947	12,910,260	2,176,492
Thurston	1,923	43,566,872	186,811,116	83,980,959
Wahkiakum	116	2,027,870	919,070	446,090
Walla Walla	1,047	22,623,469	24,803,669	(33,235,968)
Whatcom	2,054	49,956,695	121,975,454	168,203,541
Whitman	365	6,093,752	5,645,950	5,706,040
Yakima	4,249	89,637,084	69,112,206	80,815,437
State Total	71,259	$1,735,475,279	$5,488,664,822	$1,352,683,354

[1] Qualifying participants whose income is $12,000 or less receive an exemption of $28,000 or 50 percent of their residence value, whichever is greater, while those with income between $12,001 and $14,000 receive an exemption of $24,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

[2] Includes new construction of real and personal property, and other new property.

* Data not available from this county.

TABLE 31

1989 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams	$ 34,179,875	---	$ 29,710,319	$ 217,014
Asotin	1,594,199	$ 1,074,380	4,727,160	28,040
Benton	31,044,810	---	105,331,550	5,171,510
Chelan	13,521,792	49,128,978	85,964,876	4,567,052
Clallam	1,368,000	28,328,685	28,656,991	6,813,466
Clark	7,176,715	164,802,385	162,964,540	20,060,915
Columbia	8,684,874	172,014	2,082,578	
Cowlitz	2,121,643	61,330,165	68,330,578	42,105,147
Douglas	25,881,101	3,769,990	10,457,697	---
Ferry	1,726,654	12,643,514	1,064,702	---
Franklin	50,659,464	---	34,914,818	644,121
Garfield	8,073,005	13,570	1,297,350	---
Grant	81,145,865	5,802,240	53,097,375	13,935,930
Grays Harbor	3,348,020	47,242,738	36,295,060	10,572,071
Island	1,863,103	4,884,952	26,853,629	527,759
Jefferson	303,570	8,202,400	9,746,160	610,980
King	7,336,891	1,062,594,250	3,039,570,122	352,757,680
Kitsap	1,312,525	16,327,949	91,312,649	1,039,886
Kittitas	12,678,985	6,017,030	26,478,789	453,303
Klickitat	9,217,090	8,002,469	7,013,076	7,769,697
Lewis	10,843,361	135,498,393	40,690,189	7,519,422
Lincoln	35,366,140	114,746	2,679,764	535,871
Mason	952,510	18,326,320	18,102,130	1,766,915
Okanogan	20,889,701	6,368,825	30,798,573	136,306
Pacific	2,000,830	11,251,535	8,079,935	1,284,370
Pend Oreille	1,055,050	6,737,490	1,789,635	2,200
Pierce	8,100,193	234,371,839	422,415,542	11,211,043
San Juan	755,250	1,134,235	8,195,475	35,610
Skagit	10,516,395	5,065,765	128,350,417	17,748,487
Skamania	433,151	7,051,040	1,350,274	116,593
Snohomish	10,882,760	322,391,550	465,658,890	91,213,430
Spokane	16,790,800	193,937,300	348,071,900	15,524,400
Stevens	9,952,790	16,317,260	11,982,820	2,865,641
Thurston	6,458,984	64,109,417	92,850,776	32,448,756
Wahkiakum	1,101,550	3,028,650	881,420	106,420
Walla Walla	26,744,802	7,742,740	32,086,647	4,647,958
Whatcom	28,810,070	34,054,410	133,973,390	17,450,790
Whitman	44,095,370	---	18,887,540	---
Yakima	76,282,410	33,470,610	158,484,182	9,012,237
State Total	$615,270,298	$2,581,309,834	$5,751,199,518	$680,901,020

*Amount of exemption deducted from values in preceding columns.

TABLE 31, Cont.

1989 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	$ 45,795	($ 991,250)	$ 63,161,753
---	---	---	---	---*	7,423,779
---	---	$ 55,887,460	380,520	(1,332,000)	196,483,850
---	---	2,165,302	---	(1,601,312)	153,746,688
---	$ 11,557,951	56,981,703	1,064,956	(783,000)	133,988,752
---	3,747,200	15,171,815	76,198,030	(1,474,500)	448,647,100
---	---	1,072,970	974,950	(376,989)	12,610,397
---	19,910,889	---	18,394,779	(936,000)	211,257,201
---	---	324,503	17,404,413	(31,200)	57,806,504
---	---	929,098	3,115,070	(145,175)	19,333,863
---	---	11,572,600	---	(1,614,912)	96,176,091
---	---	247,080	3,292,290	(354,000)	12,569,295
---	---	12,595,570	1,024,975	(2,371,835)	165,230,120
$ 2,181,138	10,144,093	19,499,256	18,436,074	(1,131,000)	146,587,450
---	---	---	---	---*	34,129,443
---	20,529,240	1,043,725	1,218,495	(519,215)	41,135,355
---	3,484,650	122,603,597	234,261,532	(5,826,000)	4,816,782,722
8,678,473	271,472	8,770,750	1,079,456	(924,000)	127,869,160
---	2,115,260	813,035	2,753,200	(153,000)	51,156,602
387,603	1,354,479	3,243,261	3,791,495	(1,212,000)	39,567,170
2,881,988	13,618,971	853,800	---	(2,614,753)	209,291,371
---	---	627,171	4,597,763	(1,623,000)	42,298,455
---	---	22,556,283	5,398,745	(770,055)	66,332,848
---	1,034,305	6,332,810	---	(3,012,000)	62,548,520
---	2,494,755	---	9,786,730	(273,000)	34,625,155
---	---	142,600	1,992,595	(318,000)	11,401,570
---	3,223,589	49,553,298	54,065,713	(5,217,300)	777,723,917
22,059,740	---	1,402,030	95,140	(402,110)	33,275,370
---	---	49,851,878	4,447,899	(1,017,000)	214,963,841
---	7,103,973	4,656,200	---	(54,408)	20,656,823
---	6,027,480	69,396,080	158,819,243	(2,748,000)	1,121,641,433
---	232,500	1,031,100	9,920,000	(3,411,000)	582,097,000
---	3,169,595	6,470,021	54,107	(3,273,000)	47,539,234
---	---	27,850,764	4,845,141	(798,000)	227,765,838
---	1,775,110	---	47,980	(273,000)	6,668,130
---	---	---	---	(1,737,803)	69,484,344
---	9,025,105	21,382,115	5,958,190	(2,213,060)	248,441,010
---	---	11,848,060	8,414,770	---*	83,245,740
2,110,600	---	23,168,640	8,147,569	(2,643,000)	308,033,248
$38,299,542	$120,820,617	$610,044,575	$660,027,615	($54,175,877)	$11,003,697,142

TABLE 32

1989 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number of Vessels	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	$ 5,627	$ 5,627	67.3	$ 3,787
Benton	13	223,587	223,587	99.4	222,245
Chelan	11	245,743	245,743	87.6	215,271
Clallam	176	5,173,189	4,740,235	86.4	4,095,563
Clark	87	3,413,315	3,071,194	91.9	2,822,427
Cowlitz	121	3,308,418	2,417,483	90.7	2,192,657
Douglas	1	2,244	2,244	93.5	2,098
Franklin	2	84,900	84,900	89.5	75,986
Garfield	1	14,862	14,862	85.3	12,677
Grant	10	210,393	198,145	90.2	178,727
Grays Harbor	424	13,478,858	12,266,016	93.8	11,505,523
Island	106	2,540,831	2,165,293	85.2	1,844,830
Jefferson	106	2,911,611	2,409,372	97.7	2,223,850
King	1,679	321,792,482	176,506,437	100.0	176,506,437
Kitsap	241	6,577,709	6,098,545	100.0	6,098,549
Kittitas	2	17,839	17,839	98.0	17,482
Klickitat	1	993,000	544,164	86.5	470,702
Lewis	13	86,560	83,689	97.2	81,346
Mason	34	1,477,025	1,477,025	93.9	1,386,926
Okanogan	1	7,885	7,885	88.8	7,002
Pacific	328	6,868,432	6,171,154	86.3	5,325,706
Pend Oreille	1	7,761	---	82.2	---
Pierce	336	21,396,158	15,635,006	93.9	18,437,271
San Juan	126	3,566,239	3,400,120	77.8	2,645,293
Skagit	453	32,146,291	23,292,450	100.0	23,292,450
Snohomish	335	14,081,270	10,645,546	97.8	10,411,344
Spokane	7	46,955	45,986	96.8	44,514
Stevens	5	249,758	249,758	85.4	213,293
Thurston	44	1,141,435	1,132,960	96.9	1,097,838
Wahkiakum	93	824,832	763,748	82.4	629,328
Walla Walla	9	105,800	99,830	97.9	97,734
Whatcom	638	26,766,736	21,898,411	93.1	20,387,421
Yakima	10	251,044	251,044	96.0	241,002
TOTAL	5,415	$470,018,789	$300,166,302		$292,787,279

TABLE 33 (Part 1 of 3)

1989 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1989 STATE PROPERTY TAX LEVY

Real Property

County	Assessed Value			Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 448,002,460	$ 28,558,540	$ 476,561,000	94.3	$ 505,366,914
Asotin	306,347,835	1,407,815	307,755,650	90.7	339,311,632
Benton	2,480,547,450	39,229,924	2,519,777,374	95.4	2,641,276,073
Chelan	1,679,945,666	25,388,559	1,705,334,225	92.4	1,845,599,811
Clallam	1,682,656,896	5,707,684	1,688,364,580	91.8	1,839,177,102
Clark	6,739,755,783	27,348,645	6,767,104,428	95.6	7,078,561,117
Columbia	133,762,200	1,448,630	135,210,830	100.0	135,210,830
Cowlitz	2,968,741,257	26,869,173	2,995,610,430	95.4	3,140,052,862
Douglas	729,042,240	5,058,042	734,100,282	95.4	769,497,151
Ferry	217,435,745	2,597,445	220,033,190	90.6	242,862,241
Franklin	895,383,650	29,548,080	924,931,730	97.2	951,575,854
Garfield	84,546,020	217,396	84,763,416	97.1	87,294,970
Grant	1,550,763,891	16,794,372	1,567,558,263	94.2	1,664,074,589
Grays Harbor	1,593,060,200	7,913,623	1,600,973,823	96.9	1,652,191,768
Island	2,317,401,493	5,563,039	2,322,964,532	96.8	2,399,756,748
Jefferson	907,561,010	2,227,492	909,788,502	95.2	955,660,191
King	64,889,004,345	437,580,860	65,326,585,205	85.8	76,138,211,195
Kitsap	5,633,552,361	18,227,266	5,651,779,627	92.2	6,129,912,828
Kittitas	726,579,771	6,412,118	732,991,889	99.1	739,648,728
Klickitat	440,767,690	24,694,614	465,462,304	91.0	511,497,037
Lewis	1,443,869,295	43,790,672	1,487,659,967	98.7	1,507,254,273
Lincoln	377,609,993	28,280,137	405,890,130	97.2	417,582,438
Mason	1,357,239,156	2,249,775	1,359,488,931	91.0	1,493,943,880
Okanogan	776,808,100	7,276,836	784,084,936	86.3	908,557,284
Pacific	524,383,575	2,606,101	526,989,676	90.2	584,245,761
Pend Oreille	434,977,425	847,345	435,824,770	88.6	491,901,546
Pierce	15,384,191,202	81,248,561	15,465,439,763	93.9	16,470,116,894
San Juan	1,120,812,157	127,753	1,120,939,910	94.0	1,192,489,266
Skagit	2,457,966,396	28,702,997	2,486,669,393	93.7	2,653,862,746
Skamania	211,424,943	14,021,538	225,446,481	99.0	227,723,718
Snohomish	14,963,627,445	97,202,541	15,060,829,986	88.4	17,037,137,993
Spokane	8,596,439,320	85,043,652	8,681,482,972	94.9	9,148,032,636
Stevens	714,115,385	9,347,544	723,462,929	92.2	784,666,951
Thurston	4,488,376,071	31,584,030	4,519,960,101	94.8	4,767,890,402
Wahkiakum	70,841,650	406,342	71,247,992	96.7	73,679,413
Walla Walla	1,295,986,560	23,820,550	1,319,807,110	94.6	1,395,144,937
Whatcom	3,995,792,410	27,586,357	4,023,378,767	87.2	4,613,966,476
Whitman	772,726,060	24,153,468	796,879,528	83.9	949,796,815
Yakima	3,935,299,778	17,268,723	3,952,568,501	93.4	4,231,872,057
State Total	$159,347,344,884	$1,238,358,239	$160,585,703,123	89.9	$178,716,605,127

(Part 2 of 3) **TABLE 33, Cont.**

1989 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1989 STATE PROPERTY TAX LEVY

Personal Property

County	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$ 63,161,753	$ 46,138,894	$ 109,300,647	85.9	$ 127,241,731
Asotin	7,423,779	11,597,834	19,021,613	67.3	28,263,912
Benton	196,483,850	156,533,063	353,016,913	99.4	355,147,800
Chelan	153,746,688	47,647,205	201,393,893	87.6	229,901,704
Clallam	133,988,752	35,462,628	169,451,380	86.4	196,124,282
Clark	448,647,100	179,267,394	627,914,494	91.9	683,258,427
Columbia	12,610,397	9,999,702	22,610,099	91.8	24,629,737
Cowlitz	211,257,201	82,337,688	293,594,889	90.7	323,698,885
Douglas	57,806,504	21,227,105	79,033,609	93.5	84,527,924
Ferry	19,333,863	16,205,690	35,539,553	100.0	35,539,553
Franklin	96,176,091	59,819,001	155,995,092	89.5	174,296,192
Garfield	12,569,295	5,004,742	17,574,037	85.3	20,602,623
Grant	165,230,120	46,903,694	212,133,814	90.2	235,181,612
Grays Harbor	146,587,450	51,029,653	197,617,103	93.8	210,679,214
Island	34,129,443	56,041,346	90,170,789	85.2	105,834,259
Jefferson	41,135,355	27,563,102	68,698,457	97.7	70,315,719
King	4,816,782,722	2,599,177,448	7,415,960,170	100.0	7,415,960,170
Kitsap	127,869,160	184,352,018	312,221,178	100.0	312,221,178
Kittitas	51,156,602	43,699,804	94,856,406	98.0	96,792,251
Klickitat	39,567,170	33,407,845	72,975,015	86.5	84,364,179
Lewis	209,291,371	253,724,412	463,015,783	97.2	476,353,686
Lincoln	42,298,455	56,437,065	98,735,520	94.9	104,041,644
Mason	66,332,848	20,442,634	86,775,482	93.9	92,412,654
Okanogan	62,548,520	26,248,531	88,797,051	88.8	99,996,679
Pacific	34,625,155	17,881,361	52,506,516	86.3	60,841,849
Pend Oreille	11,401,570	9,193,651	20,595,221	82.2	25,055,013
Pierce	777,723,917	466,300,566	1,244,024,483	93.9	1,324,839,705
San Juan	33,275,370	4,016,540	37,291,910	77.8	47,933,046
Skagit	214,963,841	196,203,709	411,167,550	100.0	411,167,550
Skamania	20,656,823	47,738,078	68,394,901	91.1	75,076,730
Snohomish	1,121,641,433	427,958,028	1,549,599,461	97.8	1,584,457,527
Spokane	582,097,000	469,631,699	1,051,728,699	96.8	1,086,496,590
Stevens	47,539,234	144,607,590	192,146,824	85.4	224,996,281
Thurston	227,765,838	198,337,718	426,103,556	96.9	439,735,352
Wahkiakum	6,668,130	2,853,566	9,521,696	82.4	11,555,456
Walla Walla	69,484,344	103,019,249	172,503,593	97.9	176,203,874
Whatcom	248,441,010	225,871,738	474,312,748	93.1	509,465,895
Whitman	83,245,740	109,295,645	192,541,385	88.6	217,315,333
Yakima	308,033,248	212,142,216	520,175,464	96.0	541,849,442
State Total	$11,003,697,142	$6,705,319,852	$17,709,016,994	96.6	$18,324,375,658

TABLE 33, Cont. (Part 3 of 3)

1989 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1989 STATE PROPERTY TAX LEVY

Combined Indicated Ratio	Total Actual Value of All Taxable Property	1989 State Property Tax Levy [1]	1989 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
92.6	$ 632,608,645	$ 2,235,342	$3.815	$ 585,861,647	0.33%
88.9	367,575,544	1,298,839	3.975	326,777,263	0.18
95.9	2,996,423,873	10,587,954	3.686	2,872,794,287	1.61
91.9	2,075,501,515	7,333,847	3.846	1,906,728,118	1.07
91.3	2,035,301,384	7,191,799	3.871	1,857,815,960	1.04
95.3	7,761,819,544	27,426,623	3.709	7,395,018,922	4.15
98.7	159,840,567	564,801	3.579	157,820,929	0.09
95.0	3,463,751,747	12,239,271	3.721	3,289,205,319	1.84
95.2	854,025,075	3,017,723	3.711	813,133,891	0.46
91.8	278,401,794	983,741	3.849	255,572,743	0.14
96.0	1,125,872,046	3,978,303	3.680	1,080,926,822	0.61
94.8	107,897,593	381,259	3.726	102,337,453	0.06
93.7	1,899,256,201	6,711,079	3.771	1,779,692,077	1.00
96.5	1,862,870,982	6,582,511	3.660	1,798,590,926	1.01
96.3	2,505,591,007	8,853,581	3.669	2,413,135,321	1.35
95.4	1,025,975,910	3,625,317	3.705	978,486,959	0.55
87.1	83,554,171,365	295,241,180	4.059	72,742,545,375	40.80
92.6	6,442,134,006	22,763,474	3.817	5,964,000,805	3.35
99.0	836,440,979	2,955,589	3.570	827,848,295	0.46
90.4	595,861,216	2,105,494	3.910	538,437,319	0.30
98.3	1,983,607,959	7,009,138	3.593	1,950,675,750	1.09
96.7	521,624,082	1,843,174	3.653	504,625,650	0.28
91.2	1,586,356,534	5,605,439	3.876	1,446,264,413	0.81
86.5	1,008,553,963	3,563,756	4.083	872,881,987	0.49
89.8	645,087,610	2,279,436	3.933	579,496,192	0.33
88.3	516,956,559	1,826,682	4.002	456,419,991	0.26
93.9	17,794,956,599	62,879,015	3.763	16,709,464,246	9.37
93.4	1,240,422,312	4,383,070	3.784	1,158,231,820	0.65
94.5	3,065,030,296	10,830,377	3.737	2,897,836,943	1.63
97.0	302,800,448	1,069,954	3.641	293,841,382	0.16
89.2	18,621,595,520	65,799,968	3.961	16,610,429,447	9.32
95.1	10,234,529,226	36,164,017	3.716	9,733,211,671	5.46
90.7	1,009,663,232	3,567,675	3.897	915,609,753	0.51
95.0	5,207,625,754	18,401,302	3.720	4,946,063,657	2.77
94.8	85,234,869	301,180	3.729	80,769,688	0.05
95.0	1,571,348,811	5,552,408	3.721	1,492,310,703	0.84
87.8	5,123,432,371	18,103,803	4.025	4,497,691,515	2.52
84.8	1,167,112,148	4,124,026	4.168	989,420,913	0.55
93.7	4,773,721,499	16,868,089	3.771	4,472,743,965	2.51
90.5	$197,040,980,785	$696,250,236	$3.905	$178,294,720,117	100.00%

1 The total actual value of taxable property is multiplied by the statewide levy rate of $3.533530107 per $1,000 of actual value.

2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

Section IV
STATE-ASSESSED UTILITY VALUATIONS

Table 34 - Summary of Public Service Company Values, 1988 and 1989 Values by Type of Utility

1989 Actual and Equalized Assessed Values of Utilities:

Table 35 - Air Transportation Companies

Table 36 - Electric Light and Power Companies

Table 37 - Gas Companies

Table 38 - Pipeline Companies

Table 39 - Private Car Companies

Table 40 - Railroad Companies

Table 41 - Telegraph Companies

Table 42 - Telephone Companies

Table 43 - Water Transportation Companies

Table 44 - Recapitulation of Public Utility Companies by County

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TABLE 34

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1988 and 1989 Values by Type of Utility

Category	1988 Values			1989 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad	5	$ 552,013,144	$ 527,557,216	5	$ 566,222,982	$ 526,078,329
Private Car . . .	194	112,985,115	104,445,332	200	127,531,878	119,144,812
Air	40	523,581,700	519,100,291	41	658,165,850	647,375,900
Watercraft . . .	15	65,838,125	60,742,645	9	62,058,000	56,565,139
Pipeline	6	300,737,261	284,888,103	6	287,279,951	273,227,868
Subtotal . . .	260	$1,555,155,345	$1,496,733,587	261	$1,701,258,661	$1,622,392,048
COMMUNICATION						
Telephone	33	$3,359,373,070	$3,253,745,740	38	3,540,640,736	3,385,597,501
Telegraph	1	3,500,004	3,468,878	1	2,049,999	2,016,071
Subtotal . . .	34	$3,362,873,074	$3,257,214,618	39	$3,542,690,735	$3,387,613,572
ENERGY						
Electric	15	$2,153,530,976	$2,062,826,555	15	2,179,536,723	2,073,405,836
Gas	4	531,999,989	516,666,778	4	590,599,992	567,414,817
Subtotal . . .	19	$2,685,530,965	$2,579,493,333	19	$2,770,136,715	$2,640,820,653
TOTAL	313	$7,603,559,384	$7,333,441,538	319	$8,014,086,111	$7,650,826,273

TABLE 35

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS INC (ABX AIR INC)								
KING	85.8			100.0	610,000	610,000	610,000	610,000
AIR CANADA								
KING	85.8			100.0	30,000	30,000	30,000	30,000
ALASKA AIRLINES INC								
FRANKLIN	97.2			89.5	90,597	81,084	90,597	81,084
KING	85.8	45,305,429	38,872,058	100.0	153,367,027	153,367,027	198,672,456	192,239,085
SPOKANE	94.9			96.8	6,236,947	6,037,365	6,236,947	6,037,365
TOTAL		45,305,429	38,872,058		159,694,571	159,485,476	205,000,000	198,357,534
AMERICAN AIRLINES INC								
KING	85.8			100.0	43,030,000	43,030,000	43,030,000	43,030,000
AMERICA WEST AIRLINES INC								
KING	85.8			100.0	3,610,000	3,610,000	3,610,000	3,610,000
BIG SKY TRANSPORTATION CO								
SPOKANE	94.9			96.8	490,000	474,320	490,000	474,320
BRANIFF INC								
KING	85.8			100.0	1,290,000	1,290,000	1,290,000	1,290,000
BRITISH AIRWAYS - PLC								
KING	85.8			100.0	450,000	450,000	450,000	450,000
BURLINGTON AIR EXPRESS INC								
KING	85.8			100.0	800,451	800,451	800,451	800,451
SPOKANE	94.9			96.8	19,549	18,923	19,549	18,923
TOTAL					820,000	819,374	820,000	819,374
AMERIFLIGHT INC (CALIF AIR CHARTERS)								
DOUGLAS	95.4			93.5	16,468	15,398	16,468	15,398
FRANKLIN	97.2			89.5	167,197	149,641	167,197	149,641
KING	85.8			100.0	478,998	478,998	478,998	478,998
KITSAP	92.2			100.0	2,860	2,860	2,860	2,860
OKANOGAN	86.3			88.8	7,367	6,542	7,367	6,542
SNOHOMISH	88.4			97.8	14,735	14,411	14,735	14,411
SPOKANE	94.9			96.8	187,651	181,646	187,651	181,646
WHITMAN	83.9			88.6	13,001	11,519	13,001	11,519
YAKIMA	93.4			96.0	31,723	30,454	31,723	30,454
TOTAL					920,000	891,469	920,000	891,469
COMPANIA MEXICANA DE AVIA S A								
KING	85.8			100.0	790,000	790,000	790,000	790,000
CHARTAIR INC								
SAN JUAN	94.0			77.8	161,824	125,898	161,824	125,898
SKAGIT	93.7			100.0	47,588	47,588	47,588	47,588
WHATCOM	87.2			93.1	47,588	44,304	47,588	44,304
TOTAL					257,000	217,790	257,000	217,790
COASTAL AIRLINES								
CLALLAM	91.8			86.4	63,125	54,540	63,125	54,540
KING	85.8			100.0	63,125	63,125	63,125	63,125
TOTAL					126,250	117,665	126,250	117,665
CONTINENTAL AIRLINES INC								
KING	85.8			100.0	15,122,671	15,122,671	15,122,671	15,122,671
SPOKANE	94.9			96.8	2,572,329	2,490,014	2,572,329	2,490,014
TOTAL					17,695,000	17,612,685	17,695,000	17,612,685

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

USOCP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
DELTA AIR LINES INC								
BENTON	95.4			99.4	82,040	81,548	82,040	81,548
CHELAN	92.4			87.6	23,617	20,688	23,617	20,688
CLARK	95.6			91.9	27,726	25,481	27,726	25,481
FRANKLIN	97.2			89.5	938,693	840,130	938,693	840,130
JEFFERSON	95.2			92.3	6,258	5,776	6,258	5,776
KING	85.8			100.0	25,148,558	25,148,558	25,148,558	25,148,558
KITSAP	92.2			100.0	23,296	23,296	23,296	23,296
OKANOGAN	86.3			88.8	7,376	6,550	7,376	6,550
PIERCE	93.9			93.9	88,543	83,142	88,543	83,142
SKAGIT	93.7			100.0	11,710	11,710	11,710	11,710
SNOHOMISH	88.4			97.8	26,039	25,466	26,039	25,466
SPOKANE	94.9			96.8	1,353,712	1,310,393	1,353,712	1,310,393
THURSTON	94.8			96.9	9,790	9,487	9,790	9,487
WALLA WALLA	94.6			97.9	15,867	15,534	15,867	15,534
WHATCOM	87.2			93.1	49,971	46,523	49,971	46,523
YAKIMA	93.4			96.0	16,804	16,132	16,804	16,132
TOTAL					27,830,000	27,670,414	27,830,000	27,670,414
DHL AIRWAYS INC								
KING	85.8			100.0	363,403	363,403	363,403	363,403
SPOKANE	94.9			96.8	6,597	6,386	6,597	6,386
TOTAL					370,000	369,789	370,000	369,789
EASTERN AIR LINES INC								
KING	85.8			100.0	5,820,000	5,820,000	5,820,000	5,820,000
EMERY AIR FREIGHT CORP								
KING	85.8			100.0	1,492,962	1,492,962	1,492,962	1,492,962
SPOKANE	94.9			96.8	97,038	93,933	97,038	93,933
TOTAL					1,590,000	1,586,895	1,590,000	1,586,895
EVERGREEN INTERNATIONAL AIRLINES INC								
GRANT	94.2			90.2	16,531	14,911	16,531	14,911
KING	85.8			100.0	1,008,365	1,008,365	1,008,365	1,008,365
PIERCE	93.9			93.9	14,878	13,970	14,878	13,970
SNOHOMISH	88.4			97.8	14,878	14,551	14,878	14,551
SPOKANE	94.9			96.8	25,348	24,537	25,348	24,537
TOTAL					1,080,000	1,076,334	1,080,000	1,076,334
FEDERAL EXPRESS CORP								
BENTON	95.4			99.4	7,267	7,223	7,267	7,223
CHELAN	92.4			87.6	10,857	9,511	10,857	9,511
CLALLAM	91.8			86.4	22,246	19,221	22,246	19,221
KING	85.8			100.0	5,228,750	5,228,750	5,228,750	5,228,750
PIERCE	93.9			93.9	37,630	35,335	37,630	35,335
SPOKANE	94.9			96.8	2,241,494	2,169,766	2,241,494	2,169,766
WHATCOM	87.2			93.1	8,584	7,992	8,584	7,992
YAKIMA	93.4			96.0	3,172	3,045	3,172	3,045
TOTAL					7,560,000	7,480,843	7,560,000	7,480,843
FINNAIR								
KING	85.8			100.0	40,000	40,000	40,000	40,000
FLYING TIGER LINE INC THE								
KING	85.8			100.0	3,765,939	3,765,939	3,765,939	3,765,939
PIERCE	93.9			93.9	814,061	764,403	814,061	764,403
TOTAL					4,580,000	4,530,342	4,580,000	4,530,342
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	97.2			89.5	41,616	37,246	41,616	37,246
KING	85.8			100.0	17,552	17,552	17,552	17,552
SPOKANE	94.9			96.8	39,494	38,230	39,494	38,230
YAKIMA	93.4			96.0	41,338	39,684	41,338	39,684
TOTAL					140,000	132,712	140,000	132,712
HARBOR AIRLINES INC								
ISLAND	96.8	212,959	206,144	85.2	357,742	304,796	570,701	510,940

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HARBOR AIRLINES INC								
KING	85.8			100.0	169,299	169,299	169,299	169,299
TOTAL		212,959	206,144		527,041	474,095	740,000	680,239
HAWAIIAN AIRLINES INC								
KING	85.8			100.0	3,396,600	3,396,600	3,396,600	3,396,600
HORIZON AIR INDUSTRIES INC								
CLALLAM	91.8			86.4	1,103,700	953,597	1,103,700	953,597
DOUGLAS	95.4			93.5	1,407,647	1,316,150	1,407,647	1,316,150
FRANKLIN	97.2			89.5	4,529,819	4,054,188	4,529,819	4,054,188
GRANT	94.2			90.2	196,210	176,981	196,210	176,981
KING	85.8	312,000	267,696	100.0	20,235,257	20,235,257	20,547,257	20,502,953
SPOKANE	94.9			96.8	11,293,045	10,931,668	11,293,045	10,931,668
WALLA WALLA	94.6			97.9	1,001,411	980,381	1,001,411	980,381
WHATCOM	87.2			93.1	2,436,982	2,268,830	2,436,982	2,268,830
WHITMAN	83.9			88.6	701,260	621,316	701,260	621,316
YAKIMA	93.4			96.0	1,212,669	1,164,162	1,212,669	1,164,162
TOTAL		312,000	267,696		44,118,000	42,702,530	44,430,000	42,970,226
METHOW AVIATION INC (AIR FREIGHT)								
KING	85.8			100.0	122,965	122,965	122,965	122,965
SNOHOMISH	88.4			97.8	6,858	6,707	6,858	6,707
SPOKANE	94.9			96.8	50,177	48,571	50,177	48,571
TOTAL					180,000	178,243	180,000	178,243
JAPAN AIR LINES CO LTD								
KING	85.8			100.0	440,000	440,000	440,000	440,000
N P A INC								
DOUGLAS	95.4			93.5	1,130,127	1,056,669	1,130,127	1,056,669
FRANKLIN	97.2			89.5	4,166,502	3,729,019	4,166,502	3,729,019
KING	85.8			100.0	15,950,360	15,950,360	15,950,360	15,950,360
SPOKANE	94.9			96.8	1,208,932	1,170,246	1,208,932	1,170,246
WHITMAN	83.9			88.6	619,251	548,656	619,251	548,656
YAKIMA	93.4			96.0	2,704,828	2,596,635	2,704,828	2,596,635
TOTAL					25,780,000	25,051,585	25,780,000	25,051,585
NORTHWEST AIRLINES INC								
KING	85.8			100.0	51,256,514	51,256,514	51,256,514	51,256,514
SPOKANE	94.9			96.8	6,883,486	6,663,214	6,883,486	6,663,214
TOTAL					58,140,000	57,919,728	58,140,000	57,919,728
CANADIAN AIRLINES INTL LTD								
KING	85.8			100.0	630,000	630,000	630,000	630,000
PAN AMERICAN WORLD AIRWAYS INC								
KING	85.8			100.0	2,457,000	2,457,000	2,457,000	2,457,000
PIEDMONT AVIATION INC								
KING	85.8			100.0	1,510,000	1,510,000	1,510,000	1,510,000
SALAIR INC								
GRANT	94.2			90.2	5,313	4,792	5,313	4,792
KING	85.8			100.0	292,437	292,437	292,437	292,437
SPOKANE	94.9			96.8	742,250	718,498	742,250	718,498
TOTAL					1,040,000	1,015,727	1,040,000	1,015,727
SAN JUAN AIRLINES INC								
CLALLAM	91.8			86.4	1,045,515	903,325	1,045,515	903,325
KING	85.8			100.0	2,538,000	2,538,000	2,538,000	2,538,000
SAN JUAN	94.0			77.8	342,660	266,590	342,660	266,590
SNOHOMISH	88.4			97.8	117,369	114,787	117,369	114,787
WHATCOM	87.2			93.1	618,456	575,783	618,456	575,783
TOTAL					4,662,000	4,398,485	4,662,000	4,398,485

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SCANDINAVIAN AIRLINES OF N AMER INC								
KING	85.8			100.0	1,880,000	1,880,000	1,880,000	1,880,000
TRANS WORLD AIRLINES INC,								
KING	85.8			100.0	9,880,000	9,880,000	9,880,000	9,880,000
THAI AIRWAYS INTERNATIONAL LTD								
KING	85.8			100.0	462,000	462,000	462,000	462,000
U S AIR INC (PSA)								
FRANKLIN	97.2			89.5	1,747,140	1,563,690	1,747,140	1,563,690
KING	85.8			100.0	26,233,382	26,233,382	26,233,382	26,233,382
WHATCOM	87.2			93.1	4,688,530	4,365,021	4,688,530	4,365,021
YAKIMA	93.4			96.0	1,620,948	1,556,110	1,620,948	1,556,110
TOTAL					34,290,000	33,718,203	34,290,000	33,718,203
UNITED AIR LINES INC								
KING	85.8			100.0	108,280,993	108,280,993	108,280,993	108,280,993
PIERCE	93.9			93.9	6,624	6,220	6,624	6,220
SPOKANE	94.9			96.8	10,632,383	10,292,147	10,632,383	10,292,147
TOTAL					118,920,000	118,579,360	118,920,000	118,579,360
UNITED PARCEL SERVICE INC								
KING	85.8			100.0	25,200,000	25,200,000	25,200,000	25,200,000
GRAND TOTAL		45,830,388	39,345,898		612,335,462	608,029,664	658,165,850	647,375,562

TABLE 36

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	95.4	452,136	431,338	99.4	7,828,462	7,781,494	8,280,598	8,212,832
LEWIS	98.7			97.2	41,956	40,781	41,956	40,781
YAKIMA	93.4	122,141	114,080	96.0	5,555,305	5,333,093	5,677,446	5,447,173
TOTAL		574,277	545,418		13,425,723	13,155,368	14,000,000	13,700,786
BIG BEND ELECTRIC COOP INC								
ADAMS	94.3	1,019,803	961,675	85.9	6,219,692	5,342,719	7,239,495	6,304,394
FRANKLIN	97.2	530,046	515,205	89.5	6,175,919	5,527,446	6,705,965	6,042,651
GRANT	94.2			90.2	12,062	10,880	12,062	10,880
LINCOLN	97.2			94.9	28,360	26,913	28,360	26,913
WHITMAN	83.9			88.6	14,117	12,508	14,117	12,508
TOTAL		1,549,849	1,476,880		12,450,150	10,920,466	13,999,999	12,397,346
CLEARWATER POWER CO								
ASOTIN	80.7			67.3	1,030,634	693,617	1,030,634	693,617
GARFIELD	97.1			85.3	9,558	8,153	9,558	8,153
WHITMAN	83.9			88.6	259,809	230,192	259,809	230,192
TOTAL					1,300,001	931,962	1,300,001	931,962
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	100.0	550,301	550,301	91.8	2,326,812	2,136,013	2,877,113	2,686,314
WALLA WALLA	94.6	4,300	4,067	97.9	4,518,586	4,423,695	4,522,886	4,427,762
TOTAL		554,601	554,368		6,845,398	6,559,708	7,399,999	7,114,076
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	95.4			90.7	452,663	410,567	452,663	410,567
THURSTON	94.8			96.9	4,065	3,939	4,065	3,939
TOTAL					456,728	414,506	456,728	414,506
INLAND POWER & LIGHT CO								
ADAMS	94.3			85.9	68,121	58,516	68,121	58,516
ASOTIN	90.7			67.3	8,608	5,793	8,608	5,793
COLUMBIA	100.0			91.8	37,807	34,707	37,807	34,707
FRANKLIN	97.2			89.5	90,514	81,010	90,514	81,010
GARFIELD	97.1	38,854	37,727	85.3	1,385,603	1,181,919	1,424,457	1,219,646
LINCOLN	97.2			94.9	24,880	23,611	24,880	23,611
PEND OREILLE	88.6	208,385	184,629	82.2	3,941,173	3,239,644	4,149,558	3,424,273
SPOKANE	94.9	2,879,916	2,733,040	96.8	24,455,320	23,672,749	27,335,236	26,405,789
STEVENS	92.2	113,117	104,294	85.4	3,452,418	2,948,365	3,565,535	3,052,659
WALLA WALLA	94.6			97.9	84,219	82,450	84,219	82,450
WHITMAN	83.9	156,937	131,670	88.6	4,354,132	3,857,764	4,511,069	3,989,434
TOTAL		3,397,209	3,191,360		37,902,795	35,186,528	41,300,004	38,377,888
KOOTENAI ELECTRIC COOP INC								
SPOKANE	94.9			96.8	130,000	125,840	130,000	125,840
LINCOLN ELECTRIC COOP INC								
ADAMS	94.3			85.9	146,247	125,626	146,247	125,626
LINCOLN	97.2	1,696,012	1,648,524	94.9	3,957,739	3,755,891	5,653,751	5,404,415
TOTAL		1,696,012	1,648,524		4,103,986	3,881,517	5,799,998	5,530,041
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	95.4			93.5	31,499	29,452	31,499	29,452
OKANOGAN	86.3	85,866	74,102	88.8	1,582,636	1,405,380	1,668,502	1,479,482
TOTAL		85,866	74,102		1,614,135	1,434,832	1,700,001	1,508,934
PACIFIC POWER & LIGHT CO								
ASOTIN	90.7			67.3	212,013	142,684	212,013	142,684
BENTON	95.4	62,300	59,434	99.4	897,871	892,485	960,171	951,919
CLARK	95.6	4,722,283	4,514,503	91.9	23,327,150	21,437,650	28,049,433	25,952,153
COLUMBIA	100.0	70,705	70,705	91.8	3,045,698	2,795,950	3,116,403	2,866,655
COWLITZ	95.4	8,079,715	7,708,047	90.7	17,446,744	15,824,195	25,526,459	23,532,242
FRANKLIN	97.2	299,786	291,392	89.5	703,727	629,835	1,003,513	921,227
GARFIELD	97.1	20,823	20,219	85.3	1,628,114	1,388,782	1,648,937	1,409,001
GRANT	94.2			90.2	322,657	291,037	322,657	291,037
KITTITAS	99.1			98.0	1,321,881	1,295,443	1,321,881	1,295,443

TABLE 36, Cont.

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
KLICKITAT	91.0	659,976	600,578	86.5	2,640,868	2,284,351	3,300,844	2,884,929
LEWIS	98.7	16,828,915	16,610,139	97.2	116,457,873	113,197,053	133,286,788	129,807,192
SKAMANIA	99.0	3,848,986	3,810,496	91.1	36,038,828	32,831,373	39,887,814	36,641,869
THURSTON	94.8	1,831,507	1,736,269	96.9	4,655,121	4,510,813	6,486,628	6,247,082
WALLA WALLA	94.6	891,433	843,296	97.9	31,691,686	31,026,161	32,583,119	31,869,457
YAKIMA	93.4	3,218,216	3,005,814	96.0	95,975,120	92,136,114	99,193,336	95,141,928
TOTAL		40,534,645	39,270,892		336,365,351	320,683,926	376,899,996	359,954,818
PENINSULA LIGHT CO								
KITSAP	92.2			100.0	57,546	57,546	57,546	57,546
PIERCE	93.9	3,817,579	3,584,707	93.9	17,974,875	16,878,408	21,792,454	20,463,115
TOTAL		3,817,579	3,584,707		18,032,421	16,935,954	21,850,000	20,520,661
PORTLAND GENERAL ELECTRIC CO								
CLARK	95.6			91.9	18,075	16,611	18,075	16,611
COWLITZ	95.4			90.7	1,747,466	1,584,949	1,747,466	1,584,949
KLICKITAT	91.0			86.5	5,635	4,874	5,635	4,874
LEWIS	98.7	910,901	899,059	97.2	9,036,525	8,783,502	9,947,426	9,682,561
THURSTON	94.8	34,743	32,937	96.9	346,657	335,910	381,400	368,847
TOTAL		945,644	931,996		11,154,358	10,725,846	12,100,002	11,657,842
PUGET SOUND POWER & LIGHT CO								
ADAMS	94.3			85.9	38,802	33,331	38,802	33,331
CHELAN	92.4			87.6	389,480	341,184	389,480	341,184
DOUGLAS	95.4			93.5	467,556	437,164	467,556	437,164
GRANT	94.2			90.2	307,002	276,916	307,002	276,916
ISLAND	96.8	1,658,458	1,605,388	85.2	27,817,400	23,700,426	29,475,858	25,305,814
JEFFERSON	95.2	1,416,967	1,348,953	92.3	13,720,692	12,664,199	15,137,659	14,013,152
KING	85.8	99,701,072	85,543,521	100.0	467,437,287	467,437,287	567,138,359	552,980,808
KITSAP	92.2	9,922,564	9,148,604	100.0	85,220,205	85,220,205	95,142,769	94,368,809
KITTITAS	99.1	1,843,267	1,826,679	98.0	18,479,983	18,110,385	20,323,250	19,937,064
LEWIS	98.7	2,864,752	2,827,510	97.2	16,897,465	16,424,336	19,762,217	19,251,846
PIERCE	93.9	26,841,146	25,203,840	93.9	131,471,955	123,452,169	158,313,101	148,656,009
SKAGIT	93.7	12,057,664	11,298,033	100.0	90,987,227	90,987,227	103,044,891	102,285,260
SNOHOMISH	88.4	922,129	815,162	97.8	4,566,274	4,465,815	5,488,403	5,280,977
THURSTON	94.8	7,667,593	7,268,878	96.9	86,222,415	83,549,517	93,890,008	90,818,395
WHATCOM	87.2	10,185,171	8,881,471	93.1	113,895,466	106,036,679	124,080,637	114,918,150
TOTAL		175,080,783	155,768,039		1,057,919,209	1,033,136,840	1,232,999,992	1,188,904,879
TANNER ELECTRIC COOP								
KING	85.8	78,879	67,679	100.0	2,141,302	2,141,302	2,220,181	2,208,981
PIERCE	93.9	14,163	13,299	93.9	419,835	394,225	433,998	407,524
THURSTON	94.8			96.9	145,821	141,301	145,821	141,301
TOTAL		93,042	80,978		2,706,958	2,676,828	2,800,000	2,757,806
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	94.3	475,881	448,755	85.9	15,274,550	13,120,840	15,750,431	13,569,595
ASOTIN	90.7	1,418,414	1,286,502	67.3	7,809,121	5,255,539	9,227,535	6,542,041
BENTON	95.4			99.4	68,256	67,846	68,256	67,846
DOUGLAS	95.4	19,380	18,488	93.5	925,087	864,956	944,467	883,444
FERRY	90.6			100.0	7,540,992	7,540,992	7,540,992	7,540,992
FRANKLIN	97.2	800	778	89.5	2,569,039	2,299,290	2,569,839	2,300,068
GARFIELD	97.1			85.3	624,147	532,397	624,147	532,397
GRANT	94.2	120,475	113,487	90.2	3,923,266	3,538,785	4,043,741	3,652,272
LEWIS	98.7	5,732,721	5,658,196	97.2	37,438,501	36,390,223	43,171,222	42,048,419
LINCOLN	97.2	959,283	932,424	94.9	25,231,688	23,944,873	26,190,971	24,877,297
PEND OREILLE	88.6			82.2	291,581	239,680	291,581	239,680
SPOKANE	94.9	17,369,236	16,483,408	96.8	142,201,027	137,650,595	159,570,263	154,134,003
STEVENS	92.2	1,611,430	1,485,740	85.4	137,171,239	117,144,239	138,782,669	118,629,979
THURSTON	94.8	265,368	251,569	96.9	1,430,229	1,385,892	1,695,597	1,637,461
WHITMAN	83.9	1,592,029	1,335,713	88.6	34,736,263	30,776,326	36,328,292	32,112,039
TOTAL		29,565,017	28,015,060		417,234,986	380,752,473	446,800,003	408,767,533
GRAND TOTAL		257,894,524	235,142,324		1,921,642,199	1,837,522,594	2,179,536,723	2,072,664,918

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GAS COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	94.3	79,894	75,340	85.9	1,136,015	975,837	1,215,909	1,051,177
BENTON	95.4	1,723,641	1,644,354	99.4	5,529,812	5,496,632	7,253,453	7,140,986
CHELAN	92.4	959,854	886,905	87.6	2,413,045	2,113,828	3,372,899	3,000,733
COWLITZ	95.4	252,756	241,130	90.7	4,646,565	4,214,434	4,899,321	4,455,564
DOUGLAS	95.4	200	191	93.5	884,032	826,571	884,232	826,762
FRANKLIN	97.2	3,300	3,208	89.5	2,614,695	2,340,152	2,617,995	2,343,360
GRANT	94.2	188,380	177,454	90.2	2,564,352	2,313,045	2,752,732	2,490,499
GRAYS HARBOR	96.9	257,004	249,037	93.8	4,555,648	4,273,198	4,812,652	4,522,235
ISLAND	96.8	13,700	13,262	85.2	1,913,529	1,630,327	1,927,229	1,643,589
KING	85.8	6,023,126	5,167,842	100.0	6,709,786	6,709,786	12,732,912	11,877,628
KITSAP	92.2	1,323,487	1,220,255	100.0	9,458,849	9,458,849	10,782,336	10,679,104
MASON	91.0	77,450	70,480	93.9	2,672,565	2,509,539	2,750,015	2,580,019
SKAGIT	93.7	864,530	810,066	100.0	9,929,948	9,929,948	10,794,478	10,740,014
SNOHOMISH	88.4	5,100	4,509	97.8	944,841	924,053	949,941	928,562
WALLA WALLA	94.6	1,028,882	973,323	97.9	4,522,002	4,427,039	5,550,884	5,400,362
WHATCOM	87.2	964,116	840,711	93.1	16,820,468	15,659,857	17,784,584	16,500,568
YAKIMA	93.4	1,456,106	1,360,003	96.0	15,062,318	14,459,826	16,518,424	15,819,829
TOTAL		15,221,526	13,738,070		92,378,470	88,262,921	107,599,996	102,000,991
NORTHWEST NATURAL GAS CO								
CLARK	95.6	38,845	37,136	91.9	37,460,136	34,425,867	37,498,981	34,463,003
KLICKITAT	91.0	1,900	1,729	86.5	3,410,825	2,950,362	3,412,725	2,952,091
SKAMANIA	99.0	2,500	2,475	91.1	885,785	806,951	888,285	809,426
TOTAL		43,245	41,340		41,756,746	38,183,180	41,799,991	38,224,520
WASHINGTON NATURAL GAS CO								
CHELAN	92.4			87.6	3,662	3,208	3,662	3,208
KING	85.8	33,376,509	28,637,042	100.0	214,641,593	214,641,593	248,018,102	243,278,635
LEWIS	98.7	686,317	677,395	97.2	17,783,222	17,285,293	18,469,539	17,962,688
PIERCE	93.9	8,289,960	7,784,273	93.9	62,599,130	58,780,586	70,889,090	66,564,859
SNOHOMISH	88.4	1,042,935	921,956	97.8	32,378,818	31,866,486	33,421,753	32,588,442
THURSTON	94.8	645,107	611,561	96.9	16,452,758	15,942,720	17,097,865	16,554,281
TOTAL		44,040,828	38,632,227		343,859,183	338,319,886	387,900,011	376,952,113
WASHINGTON WATER POWER CO - GAS								
ADAMS	94.3	11,611	10,949	85.9	546,007	469,019	557,618	479,968
ASOTIN	90.7	3,549	3,219	67.3	1,525,022	1,026,341	1,528,571	1,029,560
FRANKLIN	97.2			89.5	129,198	115,632	129,198	115,632
GRANT	94.2			90.2	290,881	262,374	290,881	262,374
KLICKITAT	91.0	400	364	86.5	395,980	342,523	396,380	342,887
LEWIS	98.7	535,733	528,769	97.2	9,222,725	8,964,488	9,758,458	9,493,257
LINCOLN	97.2	8,553	8,314	94.9	2,767,101	2,625,979	2,775,654	2,634,293
SKAMANIA	99.0	3,500	3,465	91.1	91,516	83,371	95,016	86,836
SPOKANE	94.9	76,527	72,624	96.8	30,293,167	29,323,785	30,369,694	29,396,409
STEVENS	92.2	3,210	2,960	85.4	4,948,478	4,225,999	4,951,688	4,228,959
WHITMAN	83.9	18,682	15,674	88.6	2,428,154	2,151,344	2,446,836	2,167,018
TOTAL		661,765	646,338		52,638,229	49,590,855	53,299,994	50,237,193
GRAND TOTAL		59,967,364	53,057,975		530,632,628	514,356,842	590,599,992	567,414,817

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PIPELINE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	94.3	4,000	3,772	85.9	1,322,007	1,135,604	1,326,007	1,139,376
FRANKLIN	97.2	26,277	25,541	89.5	1,866,203	1,670,252	1,892,480	1,695,793
LINCOLN	97.2			94.9	750,689	712,404	750,689	712,404
SPOKANE	94.9			96.8	1,679,982	1,626,221	1,679,982	1,626,221
WALLA WALLA	94.6	7,314	6,919	97.9	1,013,526	992,243	1,020,840	999,162
TOTAL		37,591	36,232		6,632,407	6,136,724	6,669,998	6,172,956
NORTHWEST PIPELINE CORP								
ADAMS	94.3	4,977	4,693	85.9	1,803,368	1,549,095	1,808,345	1,553,788
BENTON	95.4	6,406,669	6,111,962	99.4	33,348,062	33,147,974	39,754,731	39,259,936
CHELAN	92.4	26,257	24,261	87.6	163,626	143,336	189,883	167,597
CLARK	95.6	1,615,126	1,544,060	91.9	5,502,339	5,056,649	7,117,465	6,600,709
COWLITZ	95.4	191,154	182,363	90.7	2,931,000	2,658,417	3,122,154	2,840,780
FRANKLIN	97.2	128,847	125,239	89.5	1,339,212	1,198,594	1,468,059	1,323,833
GRANT	94.2	1,100	1,036	90.2	197,916	178,521	199,016	179,557
GRAYS HARBOR	96.9	10,819	10,484	93.8	37,139	34,836	47,958	45,320
KING	85.8	530,300	454,997	100.0	3,770,150	3,770,150	4,300,450	4,225,147
KITTITAS	99.1	11,627	11,522	98.0	438,843	430,067	450,470	441,589
KLICKITAT	91.0	204,933	186,489	86.5	5,063,346	4,379,795	5,268,279	4,566,284
LEWIS	98.7	1,576,205	1,555,716	97.2	11,052,482	10,743,013	12,628,687	12,298,729
LINCOLN	97.2	700	680	94.9	532,227	505,084	532,927	505,764
MASON	91.0	36,563	33,272	93.9	89,149	83,711	125,712	116,983
PIERCE	93.9	820,076	770,052	93.9	4,068,595	3,820,411	4,888,671	4,590,463
SKAGIT	93.7	735,525	689,187	100.0	4,935,606	4,935,606	5,671,131	5,624,793
SKAMANIA	99.0	17,726	17,549	91.1	1,437,317	1,309,396	1,455,043	1,326,945
SNOHOMISH	88.4	1,504,191	1,329,707	97.8	6,799,603	6,650,014	8,303,794	7,979,721
SPOKANE	94.9	400,479	380,055	96.8	1,862,148	1,802,558	2,262,627	2,182,613
THURSTON	94.8	23,975	22,728	96.9	1,251,003	1,212,221	1,274,978	1,234,949
WALLA WALLA	94.6	23,589	22,315	97.9	23,513	23,019	47,102	45,334
WHATCOM	87.2	1,657,470	1,445,314	93.1	8,817,734	8,209,310	10,475,204	9,654,624
WHITMAN	83.9	18,949	15,899	88.6	1,149,814	1,018,733	1,168,763	1,034,632
YAKIMA	93.4	104,733	97,821	96.0	1,253,778	1,203,628	1,358,511	1,301,449
TOTAL		16,051,990	15,037,401		97,867,970	94,064,138	113,919,960	109,101,539
OLYMPIC PIPE LINE CO (WESTERN)								
CLARK	95.6	444,333	424,782	91.9	2,591,112	2,381,231	3,035,445	2,806,013
COWLITZ	95.4	935,272	892,249	90.7	5,442,044	4,935,933	6,377,316	5,828,182
KING	85.8	6,487,874	5,566,596	100.0	16,052,783	16,052,783	22,540,657	21,619,379
LEWIS	98.7	4,900	4,837	97.2	3,862,691	3,754,536	3,867,591	3,759,373
PIERCE	93.9	386,922	363,321	93.9	4,092,967	3,843,295	4,479,889	4,206,616
SKAGIT	93.7	2,713,832	2,542,861	100.0	8,014,338	8,014,338	10,728,170	10,557,199
SNOHOMISH	88.4	258,674	228,667	97.8	14,118,480	13,807,874	14,377,154	14,036,541
THURSTON	94.8	527,690	500,250	96.9	3,374,010	3,269,415	3,901,700	3,769,665
WHATCOM	87.2	1,282,946	1,118,729	93.1	4,709,127	4,384,197	5,992,073	5,502,926
TOTAL		13,042,443	11,642,292		62,257,552	60,443,602	78,299,995	72,085,894
PACIFIC GAS TRANSMISSION CO								
BENTON	95.4	16,339	15,587	99.4	58,099	57,750	74,438	73,337
COLUMBIA	100.0	32,657	32,657	91.8	1,776,260	1,630,607	1,808,917	1,663,264
SPOKANE	94.9	3,256,092	3,090,031	96.8	22,548,574	21,827,020	25,804,666	24,917,051
WALLA WALLA	94.6	2,929,410	2,771,222	97.9	21,612,223	21,158,367	24,541,633	23,929,589
WHITMAN	83.9	39,123	32,824	88.6	27,531,226	24,392,666	27,570,349	24,425,490
TOTAL		6,273,621	5,942,321		73,526,382	69,066,410	79,800,003	75,008,731
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	93.7	461,455	432,383	100.0	1,345,626	1,345,626	1,807,081	1,778,009
WHATCOM	87.2	1,961,580	1,710,498	93.1	2,611,335	2,431,155	4,572,915	4,141,653
TOTAL		2,423,035	2,142,881		3,956,961	3,776,781	6,379,996	5,919,662
YELLOWSTONE PIPELINE CO								
ADAMS	94.3			85.9	46,025	39,535	46,025	39,535
GRANT	94.2	212,059	199,760	90.2	959,969	865,891	1,172,028	1,065,651
LINCOLN	97.2			94.9	1,097,933	1,041,936	1,097,933	1,041,936
SPOKANE	94.9	496,874	471,534	96.8	2,397,139	2,320,430	2,894,013	2,791,964
TOTAL		708,933	671,294		4,501,066	4,267,792	5,209,999	4,939,086
GRAND TOTAL		38,537,613	35,472,421		248,742,338	237,755,447	287,279,951	273,227,868

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PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1989

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ADM TRANSPORTATION CO	2,437,700	2,237,663			2,437,700	2,237,663
AGRICO CHEMICAL CO	5,000	4,840			5,000	4,840
AGRI FINANCIAL SERVICES (ALEX)	47,400	43,025			47,400	43,025
AIRCO INDUSTRIAL GASES (BOC GROUP)	5,200	4,779			5,200	4,779
AIR PRODUCTS & CHEMICALS INC	73,200	60,170			73,200	60,170
A K Z O CHEMIE AMERICA	5,000	4,695			5,000	4,695
ALBERTA GAS CHEMICALS INC	5,000	5,000			5,000	5,000
ALLIED - SIGNAL INC	185,300	163,980			185,300	163,980
AMERICAN COLLOID CO	54,700	48,905			54,700	48,905
AMERICAN PRESIDENT INTERMODAL CO	282,200	274,350			282,200	274,350
RAIL BOX CO	4,808,000	4,476,551			4,808,000	4,476,551
AMOCO CHEMICALS CO	28,800	26,916			28,800	26,916
AMOCO CANADA PETROLEUM CO LTD	11,100	10,689			11,100	10,689
CYPRUS INDUSTRIAL MINERALS CO (AMOCO)	65,600	64,753			65,600	64,753
AMOCO OIL CO	457,500	430,082			457,500	430,082
ANHEUSER BUSCH CO	456,900	429,447			456,900	429,447
AMSTAR CORPORATION	24,100	22,531			24,100	22,531
ANCHOR GLASS CONTAINER CO (DIAMOND BATHURST)	5,000	4,970			5,000	4,970
ANDREWS PETROLEUM SVS INC	35,600	32,979			35,600	32,979
ASARCO INCORPORATED	193,900	183,176			193,900	183,176
ARCO PETROLEUM PROD (ATLANTIC RICHFIELD)	3,572,900	3,327,524			3,572,900	3,327,524
ARKANSAS CHEMICALS INC	9,300	9,002			9,300	9,002
AURORA COOPERATIVE ELEVATOR CO	190,800	177,888			190,800	177,888
RONALD L BOOTHMAN REMAINDER TRUST	16,200	16,200			16,200	16,200
BAROID DIV N L INDUSTRIES	5,000	4,510			5,000	4,510
BENNETT LUMBER PRODUCTS INC	44,927	40,831			44,927	40,831
BIG THREE INDUSTRIES INC	8,700	8,100			8,700	8,100
BOEING CO THE	191,600	185,655			191,600	185,655
BIG THREE LINCOLN ALASKA INC	12,300	12,300			12,300	12,300
BORDEN CHEMICAL DIV	753,400	702,577			753,400	702,577
BRAE TRANSPORTATION INC	335,200	322,470			335,200	322,470
F D J LEASING (CALIF CONTEMP)	5,000	4,675			5,000	4,675
B J TITAN SERVICES CO (B J HUGHES)	42,900	39,168			42,900	39,168
CALIFORNIA RAILCAR CORP	19,400	18,445			19,400	18,445
CALRAIL CO	8,500	8,262			8,500	8,262
BORG WARNER CHEMICALS	5,000	4,745			5,000	4,745
C G T X	1,332,200	1,242,239			1,332,200	1,242,239
CANADIAN ENTERPRISE GAS PRODUCTS	332,100	321,401			332,100	321,401
CANTERRA ENERGY LTD	31,100	30,274			31,100	30,274
CARGILL INC	761,500	703,893			761,500	703,893
CANADIAN WHEAT BOARD (CPWX)	6,300	6,098			6,300	6,098
CELTRAN INC	676,100	651,482			676,100	651,482
CALDWELL - BAKER CO	2,340,600	2,182,701			2,340,600	2,182,701
CRYO TRANSP CO	192,600	176,724			192,600	176,724

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1989

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
CAIN CHEMICAL			42,600	38,579	42,600	38,579
CHARTRANDS TANK CAR SERVICE INC			13,200	12,025	13,200	12,025
CHEMWEST INDUSTRIES INC			5,000	4,970	5,000	4,970
CHEVRON USA INC (RAILCAR)			850,200	820,736	850,200	820,736
C C K X INC			5,000	4,860	5,000	4,860
CHICAGO FREIGHT CAR LEASING			283,900	253,819	283,900	253,819
CHRYSLER RAIL TRANSP CORP			533,900	492,226	533,900	492,226
CITGO PETROLEUM CORP			5,000	4,315	5,000	4,315
COMMONWEALTH PLAN INC THE			8,500	7,548	8,500	7,548
CONOCO INC			271,800	255,709	271,800	255,709
COOPERATIVE PRODUCERS INC			272,300	260,409	272,300	260,409
CONTINENTAL GRAIN CO			1,811,700	1,689,481	1,811,700	1,689,481
CRYSTAL CAR LINE			56,500	52,890	56,500	52,890
OCCIDENTAL CHEMICAL CORP			2,426,100	2,262,435	2,426,100	2,262,435
DOW CHEMICAL CO THE			551,900	537,299	551,900	537,299
ELI LILLY & CO			13,200	12,288	13,200	12,288
ETHYL PETROLEUM ADDITIVES INC			27,200	24,506	27,200	24,506
E I DU PONT DE NEMOURS & CO			64,400	59,439	64,400	59,439
EMPIRE EQUIPMENT CORP			13,500	11,097	13,500	11,097
ETHYL CORP			27,600	23,570	27,600	23,570
EXXON COMPANY USA			156,700	152,967	156,700	152,967
EXXON CORP (CHEMICAL AMERICA)			127,000	115,397	127,000	115,397
FARMERS COOPERATIVE INC			5,000	4,590	5,000	4,590
FMC CORP			6,400	5,261	6,400	5,261
FARMERS COOP GRAIN & SUPPLY CO			65,000	59,675	65,000	59,675
FARMERS ELEVATOR OF GRACE CITY			5,000	5,000	5,000	5,000
FARMERS ELEVATOR CO OF ARTHUR			68,400	59,178	68,400	59,178
FARMLAND INDUSTRIES INC			1,902,700	1,757,539	1,902,700	1,757,539
FOSTER POULTRY FARMS INC			5,000	4,860	5,000	4,860
FRUIT GROWERS EXPRESS CO			956,800	906,728	956,800	906,728
FORMOSA PLASTICS CORP USA			5,000	4,840	5,000	4,840
G HEILEMAN BREWING CO			13,600	13,600	13,600	13,600
GARVEY ELEVATORS INC			15,900	14,596	15,900	14,596
GARVEY INTERNATIONAL INC			62,700	58,430	62,700	58,430
GENERAL AMERICAN TRANS CORP			8,721,000	8,132,092	8,721,000	8,132,092
GENERAL CHEMICAL CORP			27,800	26,741	27,800	26,741
GEORGIA PACIFIC CORP - BELLINGHAM			708,700	694,443	708,700	694,443
GEORGIA GULF CORP			110,600	108,376	110,600	108,376
TEXACO CHEMICAL CO			17,100	16,057	17,100	16,057
GLNX CORP			238,100	211,374	238,100	211,374
GROWTH NONSTOCK COOP INC			14,600	13,067	14,600	13 067
GOODRICH B F CHEMICAL GROUP			520,300	509,504	520,300	509,504
GREAT LAKES CARBON CORP			5,000	4,595	5,000	4,595
GREENBRIER LEASING CORP			522,300	504,688	522,300	504,688

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1989

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WALTER HAFFNER CO			5,000	4,110	5,000	4,110
HAMILTON ELEVATORS			5,000	4,675	5,000	4,675
HALLIBURTON CO			62,100	57,815	62,100	57,815
HARVEST STATES CORP			1,606,400	1,498,031	1,606,400	1,498,031
HELM EQUIPMENT LEASING			5,000	4,675	5,000	4,675
HELM FINANCIAL CORP			23,000	21,721	23,000	21,721
HERCULES INC			5,000	4,535	5,000	4,535
HOME OIL COMPANY LIMITED			1,021,000	985,496	1,021,000	985,496
HONEYMEAD PRODUCTS CORP			104,900	98,477	104,900	98,477
HUNTTING ELEVATOR CO			142,400	129,915	142,400	129,915
INDIANA FARM BUREAU COOP			11,400	9,861	11,400	9,861
I M C FERTILIZER INC			620,100	583,788	620,100	583,788
IND / AGRI CHEMICALS INC (SHELL OIL)			20,100	19,168	20,100	19,168
ITEL RAIL CORP			3,204,300	2,988,137	3,204,300	2,988,137
JANSEN RAIL CAR INC			5,000	4,970	5,000	4,970
K & W TRUCKING CO INC			6,300	6,300	6,300	6,300
KENNECOTT CORP			5,000	4,840	5,000	4,840
KELLOGG COMPANY			5,000	4,840	5,000	4,840
KERR MCGEE CHEMICAL CORP			13,300	10,933	13,300	10,933
LIQUID SUGARS INC			90,400	88,418	90,400	88,418
KINGSFORD COMPANY THE (TRAILER TRAIN)			168,700	156,393	168,700	156,393
KOPPERS INDUSTRIES INC			35,300	34,524	35,300	34,524
MANGUM OIL & GAS			5,800	5,568	5,800	5,568
LOUIS DREYFUS CORP			2,177,200	2,030,330	2,177,200	2,030,330
L L C X INC			5,000	4,475	5,000	4,475
LEWIS GRAIN CO			72,900	65,622	72,900	65,622
ELDERS GRAIN INC			216,500	199,030	216,500	199,030
LIQUID AIR CORP			52,200	49,617	52,200	49,617
MALLARD TRANS CO			46,700	45,279	46,700	45,279
M H C INC			2,050,400	1,912,078	2,050,400	1,912,078
MBF INDUSTRY INC			10,100	9,444	10,100	9,444
MERCHANTS INVESTMENT CO			5,000	4,315	5,000	4,315
MID AM EQUIPMENT INC			6,300	5,790	6,300	5,790
MOBIL OIL CORP			282,100	277,088	282,100	277,088
MILE HIGH RAILCAR SERVICES INC			75,700	74,016	75,700	74,016
MILLPARK DRILLING FLUIDS (MILCHEM)			21,300	18,914	21,300	18,914
MID SOUTH MILLING CO INC			5,000	4,440	5,000	4,440
MONSANTO CO			18,200	17,361	18,200	17,361
GENERAL ELECTRIC RAILCAR SVCS CORP			6,451,500	6,015,847	6,451,500	6,015,847
PACIFIC STATES RAILCAR CO			13,100	12,694	13,100	12,694
SUBURBAN PROPANE GAS CORP (PARGAS)			38,300	36,535	38,300	36,535
PENNWALT CARRIERS CORP			363,200	331,212	363,200	331,212
PETROSOL INTERNATIONAL INC			35,200	32,226	35,200	32,226
PETROLANE GAS SERVICE INC			7,700	7,461	7,700	7,461

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1989

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
PORTLAND GENERAL ELECTRIC CO			158,600	149,241	158,600	149,241
PHILLIPS 66 COMPANY			390,100	358,594	390,100	358,594
PILLSBURY CO			686,700	625,676	686,700	625,676
SAN MANUEL ARIZONA R R (PINTO VALLEY)			5,000	4,380	5,000	4,380
PNA TRANSPORTATION CORP			95,400	88,241	95,400	88,241
POLYSAR INC			5,600	4,603	5,600	4,603
PROCOR LTD (UTLX)			1,726,000	1,609,446	1,726,000	1,609,446
PLM INTERNATIONAL			1,584,900	1,477,981	1,584,900	1,477,981
QUAKER OATS CO			10,200	9,364	10,200	9,364
PULLMAN LEASING CO			12,042,000	11,228,831	12,042,000	11,228,831
QUAKER STATE OIL REFINING CORP			25,500	23,945	25,500	23,945
RAILROAD CAR MANAGEMENT CO INC			5,000	4,535	5,000	4,535
RAILGON CO			539,200	520,792	539,200	520,792
RAILTEX INC			33,300	29,345	33,300	29,345
RAPCO TRANSPORTATION CO			6,300	6,300	6,300	6,300
RELCO TANK LINE INC			38,600	37,153	38,600	37,153
RESIDCO			125,100	118,061	125,100	118,061
RHONE POULENC INC			197,700	178,990	197,700	178,990
KNOX KERSHAW INC			5,000	5,000	5,000	5,000
REX INVESTORS CARS			7,300	7,074	7,300	7,074
REYNOLDS METALS CO			131,700	128,037	131,700	128,037
SIMPLOT COMPANY J R			5,000	4,510	5,000	4,510
S A Z TRANSPORTATION CORP			6,700	6,238	6,700	6,238
RUDDY TANK CAR CO			7,000	6,573	7,000	6,573
SANDERSVILLE LEASING INC			5,000	4,695	5,000	4,695
SAUVAGE GAS CO			5,000	4,110	5,000	4,110
SCOULAR GRAIN CO			484,400	445,297	484,400	445,297
SHELL OIL CO			350,300	328,575	350,300	328,575
SCHULER GRAIN CO			6,800	6,664	6,800	6,664
SHINTECH INC			172,600	154,925	172,600	154,925
STERLING CHEMICALS INC			14,100	13,816	14,100	13,816
ACF INDUSTRIES (SHIPPERS)			5,775,000	5,385,026	5,775,000	5,385,026
WM G SIMON TANK CAR MGMNT			5,000	4,890	5,000	4,890
SOLTEX POLYMER CORP			8,100	7,444	8,100	7,444
MCMASTER GRAIN CO (SOUTH SOO)			111,500	107,581	111,500	107,581
S G A LEASING			25,100	23,521	25,100	23,521
STALEY MANUFACTURING CO, A.E.			43,600	38,643	43,600	38,643
STAUFFER CHEMICAL CO			19,000	18,428	19,000	18,428
SUN REFINING & MARKETING CO			35,500	32,428	35,500	32,428
TEMCO CORP			9,100	8,509	9,100	8,509
TENNESSEE EASTMAN CO			159,400	156,092	159,400	156,092
TERMINAL GRAIN CORP			324,200	312,806	324,200	312,806
TEXASGULF INC			5,000	4,695	5,000	4,695
TG SODA ASH INC (TEXASGULF)			6,000	5,808	6,000	5,808

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1989

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TRAILER TRAIN CO	18,811,100	17,540,830	18,811,100	17,540,830		
TRANSITANK CAR LEASING CORP	5,000	5,000	5,000	5,000		
TRANSPORTATION EQUIPMENT INC	13,300	12,489	13,300	12,489		
TRINITY INDUSTRIES LEASING CO (A E STALEY)	4,762,200	4,440,620	4,762,200	4,440,620		
TRANSPORTATION CORP OF AMERICA	1,597,551	1,489,779	1,597,551	1,489,779		
TRINITY RAILCAR LEASING CORP (WEBB COOLEY)	897,500	868,590	897,500	868,590		
UNION CARBIDE CORP	200,800	192,596	200,800	192,596		
UNOCAL CORP - CHEMICALS DIV	29,000	28,072	29,000	28,072		
UNION TANK CAR CO	7,448,000	6,945,054	7,448,000	6,945,054		
UNITED GRAIN CORP	67,800	59,506	67,800	59,506		
QUANTUM CHEMICAL CORP (U S IND DIV)	459,700	418,109	459,700	418,109		
VISTA CHEMICAL CO	6,500	6,052	6,500	6,052		
UNITED STATES RAIL SERVS INC #1-10	5,557,100	5,181,843	5,557,100	5,181,843		
VULCAN MATERIALS CO CHEM DIV	32,700	29,855	32,700	29,855		
WESTINGHOUSE ELECTRIC CORP	8,300	7,628	8,300	7,628		
WEST CENTRAL COOP	5,600	4,603	5,600	4,603		
WESTERN COOPERATIVE FERTILIZERS	234,500	219,133	234,500	219,133		
WESTERN RAIL LEASING CORP	35,500	34,722	35,500	34,722		
WEYERHAEUSER CANADA LTD	491,800	473,166	491,800	473,166		
WEYERHAEUSER CO	413,800	401,062	413,800	401,062		
WILBUR ELLIS CO	47,100	45,745	47,100	45,745		
XTRA INC (X-L-CO)	36,300	32,123	36,300	32,123		
PETROLEUM PRODUCTS INC (BURKE)	194,000	187,289	194,000	187,289		
ZIP TRANSPORTATION CO INC	5,000	4,655	5,000	4,655		
GRAND TOTAL	127,531,878	119,144,812	127,531,878	11[illegible]		

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RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	94.3	21,600,740	20,369,501	85.9	4,755,258	4,084,768	26,355,998	24,454,269
BENTON	95.4	15,518,284	14,804,442	99.4	3,086,380	3,067,861	18,604,664	17,872,303
CHELAN	92.4	19,052,264	17,604,291	87.6	4,307,209	3,773,117	23,359,473	21,377,408
CLARK	95.6	14,371,671	13,739,319	91.9	2,578,494	2,369,636	16,950,165	16,108,955
COLUMBIA	100.0			91.8	37,722	34,629	37,722	34,629
COWLITZ	95.4	14,928,502	14,241,792	90.7	2,486,272	2,255,047	17,414,774	16,496,839
DOUGLAS	95.4	3,366,405	3,211,549	93.5	733,618	685,933	4,100,023	3,897,482
FERRY	90.6	2,564,451	2,323,392	100.0	420,789	420,789	2,985,240	2,744,181
FRANKLIN	97.2	26,898,127	26,144,981	89.5	5,960,834	5,334,947	32,858,961	31,479,928
GRANT	94.2	14,418,061	13,581,814	90.2	3,094,646	2,791,373	17,512,707	16,373,187
GRAYS HARBOR	96.9	3,954,249	3,831,669	93.8	882,786	828,051	4,837,035	4,659,720
KING	85.8	39,363,091	33,773,534	100.0	7,247,053	7,247,053	46,610,144	41,020,587
KITSAP	92.2			100.0	224,239	224,239	224,239	224,239
KITTITAS	99.1	65,350	64,762	98.0	98,173	96,210	163,523	160,972
KLICKITAT	91.0	25,322,091	23,043,103	86.5	5,060,527	4,377,355	30,382,618	27,420,458
LEWIS	98.7	12,476,611	12,314,416	97.2	2,054,660	1,997,132	14,531,271	14,311,548
LINCOLN	97.2	24,128,826	23,453,217	94.9	5,063,745	4,805,495	29,192,571	28,258,712
MASON	91.0	935,405	851,219	93.9	439,265	412,470	1,374,670	1,263,689
OKANOGAN	86.3	6,241,173	5,386,131	88.8	1,362,394	1,209,805	7,603,567	6,595,936
PACIFIC	90.2	1,798,601	1,622,338	86.3	391,958	338,261	2,190,559	1,960,599
PEND OREILLE	88.6	210,229	186,263	82.2	45,814	37,659	256,043	223,922
PIERCE	93.9	18,722,630	17,580,548	93.9	3,098,025	2,909,045	21,820,655	20,489,593
SKAGIT	93.7	8,351,008	7,824,895	100.0	1,350,061	1,350,061	9,701,069	9,174,956
SKAMANIA	99.0	9,814,042	9,715,901	91.1	1,936,527	1,764,176	11,750,569	11,480,077
SNOHOMISH	88.4	24,536,271	21,690,064	97.8	4,893,065	4,785,419	29,429,336	26,475,483
SPOKANE	94.9	33,710,514	31,991,276	96.8	7,419,648	7,182,219	41,130,162	39,173,495
STEVENS	92.2	7,174,977	6,615,329	85.4	1,444,924	1,233,964	8,619,901	7,849,293
THURSTON	94.8	10,248,057	9,715,156	96.9	1,643,310	1,592,368	11,891,367	11,307,524
WALLA WALLA	94.6	1,657,382	1,567,884	97.9	1,135,511	1,111,666	2,792,893	2,679,550
WHATCOM	87.2	10,120,363	8,824,956	93.1	1,700,464	1,583,132	11,820,827	10,408,088
WHITMAN	83.9	6,312,700	5,296,355	88.6	2,333,366	2,067,363	8,646,066	7,363,718
YAKIMA	93.4	36,900	34,465	96.0	114,291	109,719	151,191	144,184
TOTAL		377,898,975	351,404,562		77,401,028	72,080,962	455,300,003	423,485,524
CAMAS PRAIRIE RAILROAD								
WHITMAN	83.9			88.6	65,001	57,591	65,001	57,591
CHEHALIS WESTERN RAILROAD CO								
LEWIS	98.7	357,616	352,966	97.2	160,925	156,419	518,541	509,385
PIERCE	93.9	1,900,627	1,784,689	93.9	916,948	861,016	2,817,575	2,645,705
THURSTON	94.8	3,299,013	3,127,464	96.9	1,418,871	1,374,886	4,717,884	4,502,350
TOTAL		5,557,256	5,265,119		2,496,744	2,392,321	8,054,000	7,657,440
UNION PACIFIC RAILROAD CO								
ADAMS	94.3	5,797,534	5,467,076	85.9	1,062,442	912,637	6,859,976	6,379,713
BENTON	95.4	3,575,257	3,410,795	99.4	723,016	718,678	4,298,273	4,129,473
CLARK	95.6	66,354	63,435	91.9	890,167	818,064	956,521	881,499
COLUMBIA	100.0	600,982	600,982	91.8	139,088	127,683	740,070	728,665
COWLITZ	95.4	139,467	133,051	90.7	2,129,395	1,931,361	2,268,862	2,064,412
FRANKLIN	97.2	1,033,851	1,004,903	89.5	191,248	171,167	1,225,099	1,176,070
GARFIELD	97.1	25,600	24,858	85.3	17,900	15,269	43,500	40,127
GRAYS HARBOR	96.9	263,570	255,399	93.8	493,319	462,733	756,889	718,132
KING	85.8	6,773,357	5,811,539	100.0	1,743,933	1,743,933	8,517,290	7,555,472
KLICKITAT	91.0	15,400	14,014	86.5	33,100	28,632	48,500	42,646
LEWIS	98.7	213,651	210,873	97.2	1,638,875	1,592,988	1,852,526	1,803,861
LINCOLN	97.2	1,015,112	986,689	94.9	188,287	178,684	1,203,399	1,165,373
PIERCE	93.9	2,551,850	2,396,188	93.9	2,019,711	1,896,509	4,571,561	4,292,697
SKAMANIA	99.0	10,600	10,494	91.1	16,700	15,214	27,300	25,708
SPOKANE	94.9	10,725,718	10,178,706	96.8	2,423,965	2,346,398	13,149,683	12,525,104
THURSTON	94.8	489,585	464,126	96.9	1,441,870	1,397,173	1,931,455	1,861,299
WALLA WALLA	94.6	16,362,723	15,479,138	97.9	3,198,022	3,130,866	19,560,745	18,610,004
WHITMAN	83.9	17,501,858	14,684,060	88.6	3,257,922	2,886,518	20,759,780	17,570,578
YAKIMA	93.4	3,444,573	3,217,231	96.0	687,982	660,462	4,132,555	3,877,693
TOTAL		70,607,042	64,413,557		22,296,942	21,034,969	92,903,984	85,448,526
WASHINGTON CENTRAL RAILROAD CO INC								
ADAMS	94.3	344,230	324,609	85.9	290,865	249,852	635,095	574,461
BENTON	95.4	1,477,681	1,409,709	99.4	693,157	688,996	2,170,838	2,098,705
FRANKLIN	97.2	128,227	124,636	89.5	58,728	52,562	186,955	177,198
GRANT	94.2	564,096	531,379	90.2	486,680	438,986	1,050,776	970,365
KITTITAS	99.1	1,484,121	1,470,764	98.0	575,323	563,817	2,059,444	2,034,581
YAKIMA	93.4	2,733,638	2,553,220	96.0	1,063,248	1,020,718	3,796,886	3,573,938
TOTAL		6,731,993	6,414,317		3,168,001	3,014,931	9,899,994	9,429,248
GRAND TOTAL		460,795,266	427,497,555		105,427,716	98,580,774	566,222,982	526,078,329

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TELEGRAPH COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	WESTERN UNION CORP							
ADAMS	94.3			85.9	983	844	983	844
BENTON	95.4	2,200	2,099	99.4	6,428	6,390	8,628	8,489
CHELAN	92.4			87.6	13,641	11,950	13,641	11,950
CLALLAM	91.8			86.4	852	736	852	736
CLARK	95.6	6,000	5,736	91.9	11,539	10,605	17,539	16,341
COWLITZ	95.4			90.7	8,639	7,836	8,639	7,836
DOUGLAS	95.4	3,000	2,862	93.5	547	511	3,547	3,373
FRANKLIN	97.2	4,200	4,082	89.5	43,621	39,041	47,821	43,123
GRANT	94.2	5,000	4,710	90.2	3,055	2,755	8,055	7,465
GRAYS HARBOR	96.9			93.8	8,281	7,768	8,281	7,768
ISLAND	96.8			85.2	4,514	3,846	4,514	3,846
JEFFERSON	95.2			92.3	493	455	493	455
KING	85.8			100.0	1,383,905	1,383,905	1,383,905	1,383,905
KITSAP	92.2			100.0	5,434	5,434	5,434	5,434
KITTITAS	99.1			98.0	845	828	845	828
LEWIS	98.7			97.2	2,640	2,566	2,640	2,566
MASON	91.0			93.9	903	848	903	848
OKANOGAN	86.3	4,100	3,538	88.8	903	802	5,003	4,340
PACIFIC	90.2			86.3	23	20	23	20
PIERCE	93.9			93.0	151,757	142,500	151,757	142,500
SKAGIT	93.7			100.0	2,963	2,963	2,963	2,963
SNOHOMISH	68.4			97.8	69,550	68,021	69,550	68,021
SPOKANE	94.9	39,000	37,011	96.8	167,790	162,421	206,790	199,432
THURSTON	94.8			96.9	20,050	19,429	20,050	19,429
WALLA WALLA	94.6			97.9	6,285	6,153	6,285	6,153
WHATCOM	87.2			93.1	17,107	15,927	17,107	15,927
WHITMAN	83.9			88.6	2,038	1,806	2,038	1,806
YAKIMA	93.4			96.0	51,713	49,646	51,713	49,646
TOTAL		63,500	60,038		1,986,499	1,956,006	2,049,999	2,016,044
GRAND TOTAL		63,500	60,038		1,986,499	1,956,006	2,049,999	2,016,044

TABLE 42

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASCOM INC								
CLARK	95.6			91.9	470,492	432,382	470,492	432,382
KING	85.8	1,170,322	1,004,136	100.0	3,659,186	3,659,186	4,829,508	4,663,322
TOTAL		1,170,322	1,004,136		4,129,678	4,091,568	5,300,000	5,095,704
ALTCOM CORP								
SPOKANE	94.9			96.8	2,750,000	2,662,000	2,750,000	2,662,000
AMERICAN SHARECOM								
KING	85.8			100.0	700,000	700,000	700,000	700,000
A T & T COMMUNICATIONS								
ADAMS	94.3	278,765	262,875	85.9	1,950,232	1,675,249	2,228,997	1,938,124
BENTON	95.4	143,252	136,662	99.4	4,846,881	4,817,800	4,990,133	4,954,462
CLALLAM	91.8	2,448,982	2,248,165	86.4	2,088,680	1,804,619	4,537,662	4,052,784
CLARK	95.6	334,069	319,370	91.9	2,618,543	2,406,440	2,952,612	2,725,810
COWLITZ	95.4	423,355	403,881	90.7	6,359,415	5,767,990	6,782,770	6,171,871
FRANKLIN	97.2			89.5	38,030	34,037	38,030	34,037
GRANT	94.2	167,502	157,787	90.2	1,173,645	1,058,627	1,341,147	1,216,414
GRAYS HARBOR	96.9	208,693	202,224	93.8	1,485,532	1,393,429	1,694,225	1,595,653
KING	85.8	7,084,534	6,078,530	100.0	94,608,839	94,608,839	101,693,373	100,687,369
KITSAP	92.2	411,880	379,753	100.0	1,559,201	1,559,201	1,971,081	1,938,954
KITTITAS	99.1	573,969	568,803	98.0	4,571,544	4,480,113	5,145,513	5,048,916
KLICKITAT	91.0	500,012	455,010	86.5	1,105,964	956,659	1,605,976	1,411,669
LEWIS	98.7			97.2	3,585,290	3,484,903	3,585,290	3,484,903
LINCOLN	97.2	373,628	363,166	94.9	2,938,185	2,788,338	3,311,813	3,151,504
MASON	91.0	431,744	392,887	93.9	1,144,101	1,074,311	1,575,845	1,467,198
PACIFIC	90.2	230,713	208,103	96.3	1,337,303	1,154,092	1,568,016	1,362,195
PIERCE	93.9	3,023,489	2,839,056	93.9	13,837,581	12,993,489	16,861,070	15,832,545
SKAGIT	93.7	135,234	126,714	100.0	535,138	535,138	670,372	661,852
SKAMANIA	99.0	170,418	168,714	91.1	291,386	265,453	461,804	434,167
SNOHOMISH	88.4	166,669	147,335	97.8	1,017,323	994,942	1,183,992	1,142,277
SPOKANE	94.9	3,548,714	3,367,730	96.8	24,179,403	23,405,662	27,728,117	26,773,392
THURSTON	94.8	116,893	110,815	96.9	3,880,558	3,760,261	3,997,451	3,871,076
WALLA WALLA	94.6	51,724	48,931	97.9	1,007,334	986,180	1,059,058	1,035,111
WHATCOM	87.2	205,504	179,199	93.1	1,349,881	1,256,553	1,555,185	1,435,752
WHITMAN	83.9			88.6	336,519	298,156	336,519	298,156
YAKIMA	93.4	1,894,387	1,582,567	96.0	10,429,554	10,012,372	12,123,951	11,594,939
TOTAL		22,724,140	20,748,277		188,275,862	183,572,853	211,000,002	204,321,130
BREMERTON CELLULAR TELEPHONE CO								
KITSAP	92.2			100.0	1,530,000	1,530,000	1,530,000	1,530,000
ASOTIN TELEPHONE CO								
ASOTIN	90.7	130,203	118,094	67.3	2,169,797	1,460,274	2,300,000	1,578,368
BELLINGHAM CELLULAR TELEPHONE CO								
WHATCOM	87.2			93.1	905,000	842,555	905,000	842,555
ALLNET COMMUNICATION SERVICES INC								
KING	85.8			100.0	600,000	600,000	600,000	600,000
CONTEL OF THE NORTHWEST INC								
FERRY	90.6	269,064	243,772	100.0	4,554,981	4,554,981	4,824,045	4,798,753
GRAYS HARBOR	96.9	572,178	554,441	93.8	3,358,419	3,150,196	3,930,597	3,704,637
KING	85.8			100.0	3,807,299	3,807,299	3,807,299	3,807,299
KITTITAS	99.1			98.0	17,237	16,892	17,237	16,892
OKANOGAN	86.3	375,341	323,920	88.8	7,945,545	7,055,644	8,320,886	7,379,564
PACIFIC	90.2	91,263	82,319	86.3	564,384	487,063	655,647	569,382
SKAGIT	93.7	2,953,972	2,767,871	100.0	33,311,594	33,311,594	36,265,566	36,079,465
WHATCOM	87.2	2,789,051	2,432,053	93.1	29,665,851	27,618,908	32,454,902	30,050,961
YAKIMA	93.4	143,309	133,850	96.0	1,880,513	1,805,293	2,023,822	1,939,143
TOTAL		7,194,178	6,538,226		85,105,823	81,807,870	92,300,001	88,346,096
DIGINET								
ADAMS	94.3			85.9	808,081	694,141	808,081	694,141
BENTON	95.4			99.4	499,012	496,018	499,012	496,018
CLARK	95.6			91.9	338,813	311,369	338,813	311,369
COWLITZ	95.4			90.7	769,711	698,128	769,711	698,128
FRANKLIN	97.2			89.5	395,810	354,250	395,810	354,250
KING	85.8			100.0	692,697	692,697	692,697	692,697
LINCOLN	97.2			94.9	550,492	522,417	550,492	522,417
PIERCE	93.9			93.9	465,672	437,266	465,672	437,266
SAN JUAN	94.0			77.8	406,310	316,109	406,310	316,109
SKAGIT	93.7			100.0	461,901	461,901	461,901	461,901
SNOHOMISH	88.4			97.8	194,972	190,683	194,972	190,683
SPOKANE	94.9			96.6	413,726	400,487	413,726	400,487
THURSTON	94.8			96.9	402,803	390,316	402,803	390,316
TOTAL					6,400,000	5,965,782	6,400,000	5,965,782

TABLE 42, Cont.

TELEPHONE COMPANIES

UBOCP — ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ELLENSBURG TELEPHONE CO								
KITTITAS	99.1	1,585,299	1,571,031	98.0	12,342,014	12,095,172	13,927,313	13,666,203
YAKIMA	93.4	563,442	526,255	96.0	5,509,244	5,288,873	6,072,686	5,815,128
TOTAL		2,148,741	2,097,286		17,851,258	17,384,045	19,999,999	19,481,331
G T E MOBILNET OF OREGON LTD								
CLARK	95.6	282,254	269,835	91.9	367,746	337,958	650,000	607,793
EXECULINES OF THE NORTHWEST INC								
BENTON	95.4			99.4	451,384	448,676	451,384	448,676
CHELAN	92.4			87.6	4,603	4,032	4,603	4,032
YAKIMA	93.4			96.0	944,012	906,252	944,012	906,252
TOTAL					1,399,999	1,358,960	1,399,999	1,358,960
G T E NORTHWEST INC								
BENTON	95.4	10,292,659	9,819,196	99.4	71,341,188	70,913,138	81,633,847	80,732,334
CHELAN	92.4	7,438,421	6,873,102	87.6	36,600,932	32,062,417	44,039,353	38,935,519
CLARK	95.6	542,208	518,351	91.9	9,479,981	8,712,102	10,022,189	9,230,453
COWLITZ	95.4	318,350	303,706	90.7	2,394,412	2,171,732	2,712,762	2,475,438
DOUGLAS	95.4	1,597,427	1,523,946	93.5	12,537,237	11,722,317	14,134,664	13,246,263
GRANT	94.2	508,354	478,869	90.2	6,359,795	5,736,532	6,868,149	6,215,401
ISLAND	96.8	2,302,086	2,228,420	85.2	25,162,908	21,438,800	27,464,994	23,667,220
KING	85.8	17,885,409	15,345,681	100.0	142,466,929	142,466,929	160,352,338	157,812,610
OKANOGAN	86.3	167,145	144,247	88.6	1,424,529	1,264,982	1,591,674	1,409,229
PEND OREILLE	88.6	537,757	476,453	82.2	6,402,608	5,262,943	6,940,365	5,739,396
SKAGIT	93.7	2,239,728	2,098,626	100.0	17,974,898	17,974,898	20,214,626	20,073,524
SKAMANIA	99.0	127,019	125,749	91.1	1,037,229	944,915	1,164,248	1,070,664
SNOHOMISH	88.4	79,975,984	70,698,769	97.8	338,227,944	330,786,933	418,203,928	401,485,702
SPOKANE	94.9	368,473	349,681	96.8	1,918,525	1,857,132	2,286,998	2,208,813
WHITMAN	83.9	2,216,244	1,859,428	88.6	17,253,615	15,286,705	19,469,859	17,146,133
TOTAL		126,517,264	112,844,224		690,582,730	668,602,475	817,099,994	781,446,699
INLAND TELEPHONE CO								
COLUMBIA	100.0			91.8	7,544	6,925	7,544	6,925
KITTITAS	99.1	290,006	287,396	98.0	981,369	961,741	1,271,375	1,249,137
MASON	91.0			93.9	455,844	428,037	455,844	428,037
WALLA WALLA	94.6	20,966	19,834	97.9	382,292	374,263	403,258	394,097
WHITMAN	83.9	161,992	135,911	88.6	1,599,984	1,417,586	1,761,976	1,553,497
TOTAL		472,964	443,141		3,427,033	3,188,552	3,899,997	3,631,693
X-L COMMUNICATIONS INC								
SPOKANE	94.9			96.8	150,000	145,200	150,000	145,200
ITT COMMUNICATIONS SERVICES INC								
CLARK	95.6			91.9	2,714,686	2,494,796	2,714,686	2,494,796
KING	85.8			100.0	813,272	813,272	813,272	813,272
SPOKANE	94.9			96.8	472,042	456,937	472,042	456,937
TOTAL					4,000,000	3,765,005	4,000,000	3,765,005
LEWIS RIVER TELEPHONE CO INC								
CLARK	95.6	631,951	604,145	91.9	3,406,386	3,130,470	4,038,337	3,734,615
COWLITZ	95.4	36,434	34,758	90.7	322,110	292,154	358,544	326,912
SKAMANIA	99.0			91.1	3,119	2,841	3,119	2,841
TOTAL		668,385	638,903		3,731,615	3,425,465	4,400,000	4,064,368
INTERSTATE MOBILEPHONE CO								
CLARK	95.6			91.9	1,058,571	972,826	1,058,571	972,826
KING	85.8			100.0	12,745,048	12,745,048	12,745,048	12,745,048
PIERCE	93.9			93.9	3,662,544	3,439,128	3,662,544	3,439,128
INTERSTATE MOBILEPHONE CO								
SNOHOMISH	88.4			97.8	3,533,835	3,456,090	3,533,835	3,456,090
TOTAL					20,999,998	20,613,092	20,999,998	20,613,092
M C I TELECOMMUNICATIONS CORP								
BENTON	95.4			99.4	802,854	798,037	802,854	798,037
CLARK	95.6	824,186	787,922	91.9	2,883,068	2,649,539	3,707,254	3,437,461
COWLITZ	95.4			90.7	1,419,399	1,287,394	1,419,399	1,287,394
KING	85.8			100.0	11,710,821	11,710,821	11,710,821	11,710,821
SKAMANIA	99.0			91.1	1,699,472	1,548,219	1,699,472	1,548,219
SPOKANE	94.9			96.8	56,676	54,862	56,676	54,862
THURSTON	94.8	648,698	614,966	96.9	954,826	925,226	1,603,524	1,540,192
TOTAL		1,472,884	1,402,888		19,527,116	18,974,098	21,000,000	20,376,986
OLYMPIA CELLULAR TELEPHONE CO								
THURSTON	94.8			96.9	770,000	746,130	770,000	746,130

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SEATTLE SMSA LTD PARTNERSHIP								
ISLAND	96.8			85.2	4,845	4,128	4,845	4,128
KING	85.8	1,427,718	1,224,983	100.0	10,620,860	10,620,860	12,048,578	11,845,843
KITSAP	92.2			100.0	736,976	736,976	736,976	736,976
PIERCE	93.9	330,026	309,894	93.9	1,553,582	1,458,812	1,883,608	1,768,706
SNOHOMISH	88.4	224,592	198,539	97.8	2,201,402	2,152,970	2,425,994	2,351,509
TOTAL		1,982,336	1,733,416		15,117,665	14,973,746	17,100,001	16,707,162
SPOKANE S M S A LTD PARTNERSHIP								
SPOKANE	94.9			96.8	1,400,000	1,355,200	1,400,000	1,355,200
PACIFIC NORTHWEST BELL TELEPHONE CO (U S WES								
ADAMS	94.3	657,905	620,404	85.9	7,108,080	6,105,841	7,765,985	6,726,245
ASOTIN	90.7			67.3	3,762,254	2,531,997	3,762,254	2,531,997
BENTON	95.4	546,906	521,748	99.4	1,748,687	1,738,194	2,295,593	2,259,942
CHELAN	92.4			87.6	11,101	9,724	11,101	9,724
CLALLAM	91.8	2,651,935	2,434,477	86.4	21,971,999	18,983,806	24,623,934	21,418,283
CLARK	95.6	4,591,588	4,389,557	91.9	82,346,854	75,676,758	86,938,442	80,066,315
COLUMBIA	100.0	193,985	193,985	91.8	2,013,881	1,848,741	2,207,866	2,042,726
COWLITZ	95.4	2,844,945	2,714,077	90.7	26,688,861	24,206,797	29,533,806	26,920,874
DOUGLAS	95.4	250,869	239,329	93.5	1,139,434	1,065,370	1,390,303	1,304,699
FERRY	90.6	33,423	30,281	100.0	361,316	361,316	394,739	391,597
FRANKLIN	97.2	1,181,235	1,148,160	89.5	14,231,800	12,737,461	15,413,035	13,885,621
GARFIELD	97.1	138,811	134,592	85.3	1,204,092	1,027,090	1,342,703	1,161,682
GRANT	94.2	1,600,238	1,507,422	90.2	20,405,861	18,406,084	22,006,096	19,913,506
GRAYS HARBOR	96.9	2,553,305	2,474,155	93.8	20,224,833	18,970,897	22,778,138	21,445,052
JEFFERSON	95.2	716,851	682,442	92.3	7,249,620	6,691,399	7,966,471	7,373,841
KING	85.8	242,438,660	208,012,372	100.0	833,903,135	833,903,135	1,076,341,795	1,041,915,507
KITSAP	92.2	6,341,584	5,846,941	100.0	52,722,591	52,722,591	59,064,175	58,569,532
KITTITAS	99.1	466,677	462,479	98.0	3,656,688	3,583,554	4,123,365	4,046,033
KLICKITAT	91.0			86.5	372,086	321,855	372,086	321,855
LEWIS	98.7	1,836,500	1,812,626	97.2	20,058,516	19,496,880	21,895,016	21,309,506
LINCOLN	97.2	709,900	690,022	94.9	5,314,011	5,042,997	6,023,911	5,733,019
MASON	91.0	991,118	901,917	93.9	14,589,096	13,699,162	15,580,214	14,601,079
OKANOGAN	86.3	1,433,840	1,237,404	88.8	9,798,565	8,701,123	11,232,405	9,938,527
PACIFIC	90.2	476,178	429,513	86.3	4,072,181	3,514,290	4,548,359	3,943,803
PEND OREILLE	88.6			82.2	317,758	261,196	317,758	261,196
PIERCE	93.9	16,102,844	15,120,568	93.9	193,538,128	181,732,297	209,640,972	196,852,865
SAN JUAN	94.0	135,907	127,753	77.8	126,439	98,369	262,346	226,122
SKAGIT	93.7	119,916	112,361	100.0	540,769	540,769	660,685	653,130
SKAMANIA	99.0			91.1	143,548	130,772	143,548	130,772
SNOHOMISH	88.4	176,126	155,696	97.8	388,548	380,000	564,674	535,696
SPOKANE	94.9	14,807,348	14,052,175	96.8	150,792,751	145,967,386	165,600,099	160,019,561
STEVENS	92.2	919,473	847,753	85.4	9,273,021	7,919,161	10,192,494	8,766,914
THURSTON	94.8	6,791,657	6,438,491	96.9	68,052,620	65,942,986	74,844,277	72,381,477
WAHKIAKUM	96.7	74,653	72,189	82.4	906,195	746,705	980,848	818,894
WALLA WALLA	94.6	2,202,559	2,083,621	97.9	21,256,599	20,810,212	23,459,158	22,893,833
WHATCOM	87.2	1,697,486	1,480,209	93.1	27,368,002	25,479,608	29,065,488	26,959,817
WHITMAN	83.9	518,235	434,799	88.6	3,491,726	3,093,669	4,009,961	3,528,468
YAKIMA	93.4	3,657,744	3,416,333	96.0	43,988,146	42,228,617	47,645,890	45,644,950
TOTAL		319,860,198	280,825,851		1,675,139,792	1,626,678,809	1,994,999,990	1,907,504,660
G E AMERICAN COMMUNICATIONS INC (R C A)								
KING	85.8			100.0	12,960,000	12,960,000	12,960,000	12,960,000
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	91.8	1,009,083	926,339	86.4	4,828,240	4,171,599	5,837,323	5,097,938
GRAYS HARBOR	96.9	60,825	58,939	93.8	173,576	162,814	234,401	221,753
JEFFERSON	95.2			92.3	428,275	395,298	428,275	395,298
TOTAL		1,069,908	985,278		5,430,091	4,729,711	6,499,999	5,714,989
PIONEER TELEPHONE CO								
ADAMS	94.3			85.9	23,248	19,970	23,248	19,970
WHITMAN	83.9	251,651	211,135	88.6	1,925,101	1,705,639	2,176,752	1,916,774
TOTAL		251,651	211,135		1,948,349	1,725,609	2,200,000	1,936,744
TELEPHONE UTILITIES OF WASH INC								
ADAMS	94.3	9,428	8,891	85.9	351,263	301,735	360,691	310,626
FERRY	90.6			100.0	1,152,915	1,152,915	1,152,915	1,152,915
FRANKLIN	97.2	164,563	159,955	89.5	5,727,720	5,126,308	5,892,283	5,286,263
GRAYS HARBOR	96.9	286,145	277,275	93.8	8,585,288	8,053,001	8,871,433	8,330,276
KING	85.8	1,319,462	1,132,099	100.0	17,034,146	17,034,146	18,353,608	18,166,245
KITSAP	92.2	382,880	353,015	100.0	8,365,622	8,365,622	8,748,502	8,718,637
KITTITAS	99.1	150,032	148,682	98.0	445,403	436,495	595,435	585,177
LEWIS	98.7	342,624	338,170	97.2	6,346,598	6,168,893	6,689,222	6,507,063
LINCOLN	97.2	202,779	197,101	94.9	3,681,670	3,493,906	3,884,449	3,691,007
MASON	91.0			93.9	169,530	159,188	169,530	159,188
OKANOGAN	86.3	124,558	107,494	88.8	4,032,209	3,580,601	4,156,767	3,688,095
PACIFIC	90.2	253,817	228,942	86.3	6,348,512	5,478,766	6,602,329	5,707,708
PIERCE	93.9	3,604,717	3,384,828	93.9	27,760,011	26,066,647	31,364,728	29,451,475
SPOKANE	94.9	1,899,169	1,802,312	96.8	9,873,498	9,557,546	11,772,667	11,359,858
STEVENS	92.2	316,127	291,466	85.4	8,447,464	7,214,133	8,763,591	7,505,601
THURSTON	94.8			96.9	5,192	5,031	5,192	5,031
WAHKIAKUM	96.7	43,047	41,626	82.4	446,113	367,597	489,160	409,223
WHITMAN	83.9			88.6	27,502	24,367	27,502	24,367
TOTAL		9,099,348	8,471,858		108,800,656	102,586,897	117,900,004	111,058,755

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SPOKANE CELLULAR TELEPHONE CO								
SPOKANE	94.9			96.8	341,001	330,089	341,001	330,089
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	95.4	904,191	862,598	99.4	15,845,948	15,750,870	16,750,139	16,613,468
CLALLAM	91.8			86.4	2,880	2,488	2,880	2,488
GRANT	94.2	43,157	40,654	90.2	1,737,496	1,567,221	1,780,653	1,607,875
JEFFERSON	95.2	205,984	196,097	92.3	3,775,038	3,484,359	3,981,022	3,680,456
KITSAP	92.2	1,386,874	1,278,698	100.0	18,343,326	18,343,326	19,730,200	19,622,024
KLICKITAT	91.0	432,228	393,327	86.5	12,631,930	10,926,618	13,064,158	11,319,945
SKAMANIA	99.0	137,379	136,005	91.1	3,742,834	3,409,719	3,880,213	3,545,724
YAKIMA	93.4	1,313,794	1,227,084	96.0	26,596,945	25,533,068	27,910,739	26,760,152
TOTAL		4,423,607	4,134,463		82,676,397	79,017,669	87,100,004	83,152,132
CAMNET SYSTEMS INC								
KING	85.8			100.0	781,250	781,250	781,250	781,250
U S SPRINT COMMUNICATIONS CO								
ADAMS	94.3			85.9	4,301,349	3,694,859	4,301,349	3,694,859
CHELAN	92.4			87.6	5,566,123	4,875,922	5,566,123	4,875,922
COWLITZ	95.4			90.7	1,626,260	1,475,019	1,626,260	1,475,019
DOUGLAS	95.4	64,651	61,677	93.5	2,698,180	2,522,799	2,762,831	2,584,476
GRANT	94.2			90.2	4,913,144	4,431,656	4,913,144	4,431,656
KING	85.8	723,257	620,555	100.0	8,101,186	8,101,186	8,824,443	8,721,741
LEWIS	98.7			97.2	2,486,577	2,416,953	2,486,577	2,416,953
LINCOLN	97.2			94.9	1,236,594	1,173,527	1,236,594	1,173,527
PIERCE	93.9	86,675	81,388	93.9	2,681,916	2,518,320	2,768,591	2,599,708
SNOHOMISH	88.4	1,144,951	1,012,137	97.8	10,283,570	10,057,330	11,428,521	11,069,467
SPOKANE	94.9	35,900	34,069	96.8	3,443,351	3,333,164	3,479,251	3,367,233
THURSTON	94.8	4,500	4,266	96.9	1,938,584	1,878,488	1,943,084	1,882,754
WHATCOM	87.2	163,229	142,336	93.1			163,229	142,336
TOTAL		2,223,163	1,956,428		49,276,834	46,479,223	51,499,997	48,435,651
UNIVERSAL COMMUNICATIONS (DIAL U S)								
KING	85.8			100.0	1,562,500	1,562,500	1,562,500	1,562,500
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	90.2	38,676	34,886	86.3	663,846	572,898	702,522	607,784
WAHKIAKUM	96.7	267,810	258,972	82.4	729,669	601,247	997,479	860,219
TOTAL		306,486	293,858		1,393,515	1,174,145	1,700,001	1,468,003
WHIDBEY TELEPHONE CO								
ISLAND	96.8	1,559,737	1,509,825	85.2	8,349,993	7,114,193	9,909,730	8,624,018
SAN JUAN	94.0			77.8	90,752	70,605	90,752	70,605
WHATCOM	87.2	608,808	530,881	93.1	1,790,711	1,667,152	2,399,519	2,198,033
TOTAL		2,168,545	2,040,706		10,231,456	8,851,950	12,400,001	10,892,656
WILLIAMS TELECOMMUNICATIONS GROUP								
BENTON	95.4			99.4	563,555	560,174	563,555	560,174
CLARK	95.6			91.9	627,024	576,235	627,024	576,235
KING	85.8			100.0	3,363	3,363	3,363	3,363
KLICKITAT	91.0			86.5	1,676,118	1,449,842	1,676,118	1,449,842
SKAMANIA	99.0			91.1	2,129,940	1,940,375	2,129,940	1,940,375
TOTAL					5,000,000	4,529,989	5,000,000	4,529,989
YAKIMA CELLULAR TELEPHONE CO								
YAKIMA	93.4			96.0	341,000	327,360	341,000	327,360
YELM TELEPHONE CO INC								
PIERCE	93.9	33,983	31,910	93.9	1,036,814	973,568	1,070,797	1,005,478
THURSTON	94.8	722,102	684,554	96.9	6,907,099	6,692,979	7,629,201	7,377,533
TOTAL		756,085	716,464		7,943,913	7,666,547	8,699,998	8,383,011
GRAND TOTAL		504,922,662	447,474,467		3,035,718,074	2,937,504,576	3,540,640,736	3,384,979,043

TABLE 43

WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BERNERT BARGE LINES INC								
CLARK	95.6			91.9	101,316	93,109	101,316	93,109
COWLITZ	95.4			90.7	602,829	546,766	602,829	546,766
KLICKITAT	91.0			86.5	40,526	35,055	40,526	35,055
WAHKIAKUM	96.7			82.4	25,329	20,871	25,329	20,871
TOTAL					770,000	695,801	770,000	695,801
BLACK BALL TRANSPORT INC								
CLALLAM	91.8	107,520	98,703	86.4	3,253,413	2,810,949	3,360,933	2,909,652
KING	85.8			100.0	9,067	9,067	9,067	9,067
TOTAL		107,520	98,703		3,262,480	2,820,016	3,370,000	2,918,719
KNAPPTON CORP								
ASOTIN	90.7			67.3	569	383	569	383
BENTON	95.4			99.4	178,188	177,119	178,188	177,119
CLARK	95.6	136,500	130,494	91.9	761,885	700,172	898,385	830,666
COWLITZ	95.4	14,800	14,119	90.7	4,252,436	3,856,961	4,267,236	3,871,080
FRANKLIN	97.2			89.5	190,828	170,791	190,828	170,791
GRAYS HARBOR	96.9			93.8	59,859	56,148	59,859	56,148
KING	85.8			100.0	2,968	2,968	2,968	2,968
KLICKITAT	91.0			86.5	572,838	495,505	572,838	495,505
PACIFIC	90.2			86.3	5,442	4,696	5,442	4,696
PIERCE	93.9			93.9	58,247	54,694	58,247	54,694
SKAMANIA	99.0	31,000	30,690	91.1	1,232,153	1,122,491	1,263,153	1,153,181
WAHKIAKUM	96.7	18,500	17,890	82.4	386,022	318,082	404,522	335,972
WALLA WALLA	94.6			97.9	1,010,622	989,399	1,010,622	989,399
WHITMAN	83.9			88.6	1,297,143	1,149,269	1,297,143	1,149,269
TOTAL		200,800	193,193		10,098,200	9,098,678	10,210,000	9,291,871
PACIFIC INLAND NAVIGATION INC								
ASOTIN	90.7			67.3	112,000	75,376	112,000	75,376
CLARK	95.6			91.9	108,000	99,252	108,000	99,252
TOTAL					220,000	174,628	220,000	174,628
PUGET SOUND FREIGHT LINES								
CLALLAM	91.8			86.4	874,556	755,617	874,556	755,617
JEFFERSON	95.2			92.3	173,404	160,052	173,404	160,052
KING	85.8			100.0	1,909,255	1,909,255	1,909,255	1,909,255
PIERCE	93.9			93.9	120,628	113,270	120,628	113,270
SNOHOMISH	88.4			97.8	22,618	22,121	22,618	22,121
WHATCOM	87.2			93.1	7,539	7,019	7,539	7,019
TOTAL					3,108,000	2,967,334	3,108,000	2,967,334
SHAVER TRANSPORTATION CO								
ASOTIN	90.7			67.3	69,533	46,796	69,533	46,796
BENTON	95.4			99.4	385,994	383,678	385,994	383,678
CLARK	95.6			91.9	466,018	428,271	466,018	428,271
COLUMBIA	100.0			91.8	183,556	168,504	183,556	168,504
COWLITZ	95.4			90.7	439,157	398,315	439,157	398,315
GARFIELD	97.1			85.3	478,332	408,017	478,332	408,017
KLICKITAT	91.0			86.5	21,253	18,384	21,253	18,384
WALLA WALLA	94.6			97.9	632,933	619,642	632,933	619,642
WHITMAN	83.9			88.6	283,224	250,936	283,224	250,936
TOTAL					2,960,000	2,722,543	2,960,000	2,722,543
TIDEWATER BARGE LINES INC								
ASOTIN	90.7			67.3	527,856	355,247	527,856	355,247
BENTON	95.4			99.4	1,837,942	1,826,914	1,837,942	1,826,914
CLARK	95.6			91.9	8,182,934	7,520,117	8,182,934	7,520,117
COLUMBIA	100.0			91.8	720,408	661,335	720,408	661,335
COWLITZ	95.4			90.7	3,927,383	3,562,137	3,927,383	3,562,137
FRANKLIN	97.2			89.5	8,022,566	7,180,197	8,022,566	7,180,197
GARFIELD	97.1			85.3	504,617	430,438	504,617	430,438
KITSAP	92.2			100.0	3,320	3,320	3,320	3,320
KLICKITAT	91.0			86.5	302,106	261,322	302,106	261,322
WALLA WALLA	94.6			97.9	3,860,986	3,779,905	3,860,986	3,779,905
WHITMAN	83.9			88.6	7,059,882	6,255,055	7,059,882	6,255,055
TOTAL					34,950,000	31,835,987	34,950,000	31,835,987

TABLE 43, Cont.

WATER TRANSPORTATION COMPANIES

USOCP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1989

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KNAPPTON MARITIME CORP								
CLALLAM	91.8			86.4	510,732	441,272	510,732	441,272
GRAYS HARBOR	96.9			93.8	232,151	217,758	232,151	217,758
JEFFERSON	95.2			92.3	448,825	414,265	448,825	414,265
KING	85.8			100.0	949,422	949,422	949,422	949,422
PIERCE	93.9			93.9	92,860	87,196	92,860	87,196
SAN JUAN	94.0			77.8	634,546	493,676	634,546	493,676
SKAGIT	93.7			100.0	232,151	232,151	232,151	232,151
SNOHOMISH	88.4			97.8	742,883	726,540	742,883	726,540
WHATCOM	87.2			93.1	46,430	43,226	46,430	43,226
TOTAL					3,890,000	3,605,506	3,890,000	3,605,506
WESTERN TRANSPORTATION CO								
CLALLAM	91.8			86.4	538,537	465,296	538,537	465,296
CLARK	95.6			91.0	1,531,041	1,407,026	1,531,041	1,407,026
COWLITZ	95.4			90.7	288,231	261,426	288,231	261,426
WAHKIAKUM	96.7	16,200	15,665	82.4	205,991	169,736	222,191	185,401
TOTAL		16,200	15,665		2,563,800	2,303,484	2,580,000	2,319,149
GRAND TOTAL		324,520	307,561		61,733,480	56,223,977	62,058,000	56,531,538

TABLE 44

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS 94.3			85.9				
A T & T COMMUNICATIONS	278,765	262,875		1,950,232	1,675,249	2,228,997	1,938,124
BIG BEND ELECTRIC COOP INC	1,019,803	961,675		6,219,692	5,342,719	7,239,495	6,304,394
BURLINGTON NORTHERN RAILROAD CO	21,600,740	20,369,501		4,755,258	4,084,768	26,355,998	24,454,269
CASCADE NATURAL GAS CORP	79,894	75,340		1,136,015	975,837	1,215,909	1,051,177
CHEVRON PIPE LINE CO	4,000	3,772		1,322,007	1,135,604	1,326,007	1,139,376
DIGINET				808,081	694,141	808,081	694,141
INLAND POWER & LIGHT CO				68,121	58,516	68,121	58,516
LINCOLN ELECTRIC COOP INC				146,247	125,626	146,247	125,626
NORTHWEST PIPELINE CORP	4,977	4,693		1,803,368	1,549,095	1,808,345	1,553,788
PACIFIC NORTHWEST BELL TELEPHONE CO	657,905	620,404		7,108,080	6,105,841	7,765,985	6,726,245
PIONEER TELEPHONE CO				23,248	19,970	23,248	19,970
PUGET SOUND POWER & LIGHT CO				38,802	33,331	38,802	33,331
TELEPHONE UTILITIES OF WASH INC	9,428	8,891		351,263	301,735	360,691	310,626
U S SPRINT COMMUNICATIONS CO				4,301,349	3,694,859	4,301,349	3,694,859
UNION PACIFIC RAILROAD CO	5,797,534	5,467,076		1,062,442	912,637	6,859,976	6,379,713
WASHINGTON CENTRAL RAILROAD CO INC	344,230	324,609		290,865	249,852	635,095	574,461
WASHINGTON WATER POWER CO - GAS	11,611	10,949		546,007	469,019	557,618	479,968
WASHINGTON WATER POWER CO ELECTRIC	475,881	448,755		15,274,550	13,120,840	15,750,431	13,569,595
WESTERN UNION CORP				983	844	983	844
YELLOWSTONE PIPELINE CO				46,025	39,535	46,025	39,535
PRIVATE CAR COMPANIES				6,486,814	5,572,170	6,486,814	5,572,170
TOTALS	30,284,768	28,558,540		53,739,449	46,162,188	84,024,217	74,720,728
ASOTIN 90.7			67.3				
ASOTIN TELEPHONE CO	130,203	118,094		2,169,797	1,460,274	2,300,000	1,578,368
CLEARWATER POWER CO				1,030,634	693,617	1,030,634	693,617
INLAND POWER & LIGHT CO				8,608	5,793	8,608	5,793
KNAPPTON CORP				569	383	569	383
PACIFIC INLAND NAVIGATION INC				112,000	75,376	112,000	75,376
PACIFIC NORTHWEST BELL TELEPHONE CO				3,762,254	2,531,997	3,762,254	2,531,997
PACIFIC POWER & LIGHT CO				212,013	142,684	212,013	142,684
SHAVER TRANSPORTATION CO				69,533	46,796	69,533	46,796
TIDEWATER BARGE LINES INC				527,856	355,247	527,856	355,247
WASHINGTON WATER POWER CO - GAS	3,549	3,219		1,525,022	1,026,341	1,528,571	1,029,560
WASHINGTON WATER POWER CO ELECTRIC	1,418,414	1,286,502		7,809,121	5,255,539	9,227,535	6,542,041
TOTALS	1,552,166	1,407,815		17,227,407	11,594,047	18,779,573	13,001,862
BENTON 95.4			99.4				
A T & T COMMUNICATIONS	143,252	136,662		4,846,881	4,817,800	4,990,133	4,954,462
BENTON RURAL ELECTRIC ASSOC INC	452,136	431,338		7,828,462	7,781,494	8,280,598	8,212,832
BURLINGTON NORTHERN RAILROAD CO	15,518,284	14,804,442		3,086,380	3,067,861	18,604,664	17,872,303
CASCADE NATURAL GAS CORP	1,723,641	1,644,354		5,529,812	5,496,632	7,253,453	7,140,986
DELTA AIR LINES INC				82,040	81,548	82,040	81,548
DIGINET				499,012	496,018	499,012	496,018
EXECULINES OF THE NORTHWEST INC				451,384	448,676	451,384	448,676
FEDERAL EXPRESS CORP				7,267	7,223	7,267	7,223
G T E NORTHWEST INC	10,292,659	9,819,196		71,341,188	70,913,138	81,633,847	80,732,334
KNAPPTON CORP				178,188	177,119	178,188	177,119
M C I TELECOMMUNICATIONS CORP				802,854	798,037	802,854	798,037
NORTHWEST PIPELINE CORP	6,406,669	6,111,962		33,348,062	33,147,974	39,754,731	39,259,936
PACIFIC GAS TRANSMISSION CO	16,339	15,587		58,099	57,750	74,438	73,337
PACIFIC NORTHWEST BELL TELEPHONE CO	546,906	521,748		1,748,687	1,738,194	2,295,593	2,259,942
PACIFIC POWER & LIGHT CO	62,300	59,436		897,871	892,485	960,171	951,919
SHAVER TRANSPORTATION CO				385,994	383,678	385,994	383,678
TIDEWATER BARGE LINES INC				1,837,942	1,826,914	1,837,942	1,826,914
UNION PACIFIC RAILROAD CO	3,375,257	3,410,795		723,016	718,678	4,298,273	4,129,473
UNITED TELEPHONE CO OF THE NORTHWES	904,191	862,598		15,845,948	15,750,870	16,750,139	16,613,468
WASHINGTON CENTRAL RAILROAD CO INC	1,477,681	1,409,709		693,157	688,996	2,170,838	2,098,705
WASHINGTON WATER POWER CO ELECTRIC				68,256	67,846	68,256	67,846
WESTERN UNION CORP	2,200	2,099		6,428	6,390	8,628	8,489
WILLIAMS TELECOMMUNICATIONS GROUP				563,555	560,174	563,555	560,174
PRIVATE CAR COMPANIES				6,423,869	6,385,323	6,423,869	6,385,323
TOTALS	41,121,515	39,229,924		157,254,352	156,310,818	198,375,867	195,540,742
CHELAN 92.4			87.6				
BURLINGTON NORTHERN RAILROAD CO	19,052,264	17,604,291		4,307,209	3,773,117	23,359,473	21,377,408
CASCADE NATURAL GAS CORP	959,854	886,905		2,413,045	2,113,828	3,372,899	3,000,733
DELTA AIR LINES INC				23,617	20,688	23,617	20,688
EXECULINES OF THE NORTHWEST INC				4,603	4,032	4,603	4,032
FEDERAL EXPRESS CORP				10,857	9,511	10,857	9,511
G T E NORTHWEST INC	7,438,421	6,873,102		36,600,932	32,062,417	44,039,353	38,935,519
NORTHWEST PIPELINE CORP	26,257	24,261		163,626	143,336	189,883	167,597
PACIFIC NORTHWEST BELL TELEPHONE CO				11,101	9,724	11,101	9,724
PUGET SOUND POWER & LIGHT CO				389,480	341,184	389,480	341,184
U S SPRINT COMMUNICATIONS CO				5,566,123	4,875,922	5,566,123	4,875,922
WASHINGTON NATURAL GAS CO				3,662	3,208	3,662	3,208
WESTERN UNION CORP				13,641	11,950	13,641	11,950
PRIVATE CAR COMPANIES				4,638,147	4,063,017	4,638,147	4,063,017
TOTALS	27,476,796	25,388,559		54,146,043	47,431,934	81,622,839	72,820,493

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM			86.4				
A T & T COMMUNICATIONS	2,448,982	2,248,165		2,088,680	1,804,619	4,537,662	4,052,784
BLACK BALL TRANSPORT INC	107,520	98,703		3,253,413	2,810,949	3,360,933	2,909,652
COASTAL AIRLINES				63,125	54,540	63,125	54,540
FEDERAL EXPRESS CORP				22,246	19,221	22,246	19,221
HORIZON AIR INDUSTRIES INC				1,103,700	953,597	1,103,700	953,597
KNAPPTON MARITIME CORP				510,732	441,272	510,732	441,272
PACIFIC NORTHWEST BELL TELEPHONE CO	2,631,935	2,434,477		21,971,999	18,983,806	24,623,934	21,418,283
PENINSULA TELECOMMUNICATIONS INC	1,009,083	926,339		4,828,240	4,171,599	5,837,323	5,097,938
PUGET SOUND FREIGHT LINES				874,556	755,617	874,556	755,617
SAN JUAN AIRLINES INC				1,045,515	903,325	1,045,515	903,325
UNITED TELEPHONE CO OF THE NORTHWES				2,880	2,488	2,880	2,488
WESTERN TRANSPORTATION CO				538,537	465,296	538,537	465,296
WESTERN UNION CORP				852	736	852	736
TOTALS	6,217,520	5,707,684		36,304,475	31,367,065	42,521,995	37,074,749
CLARK			91.9				
A T & T COMMUNICATIONS	334,069	319,370		2,618,543	2,406,440	2,952,612	2,725,810
ALASCOM INC				470,492	432,382	470,492	432,382
BERNERT BARGE LINES INC				101,316	93,109	101,316	93,109
BURLINGTON NORTHERN RAILROAD CO	14,371,671	13,739,319		2,578,494	2,369,636	16,950,165	16,108,955
DELTA AIR LINES INC				27,726	25,481	27,726	25,481
DIGINET				338,813	311,369	338,813	311,369
G T E MOBILNET OF OREGON LTD	282,254	269,835		367,746	337,958	650,000	607,793
G T E NORTHWEST INC	542,208	518,351		9,479,981	8,712,102	10,022,189	9,230,453
INTERSTATE MOBILEPHONE CO				1,058,571	972,826	1,058,571	972,826
ITT COMMUNICATIONS SERVICES INC				2,714,686	2,494,796	2,714,686	2,494,796
KNAPPTON CORP	136,500	130,494		761,885	700,172	898,385	830,666
LEWIS RIVER TELEPHONE CO INC	631,951	604,145		3,406,386	3,130,470	4,038,337	3,734,615
M C I TELECOMMUNICATIONS CORP	824,186	787,922		2,883,068	2,649,539	3,707,254	3,437,461
NORTHWEST NATURAL GAS CO	38,845	37,136		37,460,136	34,425,867	37,498,981	34,463,003
NORTHWEST PIPELINE CORP	1,615,126	1,544,060		5,502,339	5,056,649	7,117,465	6,600,709
OLYMPIC PIPE LINE CO (WESTERN)	444,333	424,782		2,591,112	2,381,231	3,035,445	2,806,013
PACIFIC INLAND NAVIGATION INC				108,000	99,252	108,000	99,252
PACIFIC NORTHWEST BELL TELEPHONE CO	4,591,588	4,389,557		82,346,854	75,676,758	86,938,442	80,066,315
PACIFIC POWER & LIGHT CO	4,722,283	4,514,503		23,327,150	21,437,650	28,049,433	25,952,153
PORTLAND GENERAL ELECTRIC CO				18,075	16,611	18,075	16,611
SHAVER TRANSPORTATION CO				466,018	428,271	466,018	428,271
TIDEWATER BARGE LINES INC				8,182,934	7,520,117	8,182,934	7,520,117
UNION PACIFIC RAILROAD CO	66,354	63,435		890,167	818,064	956,521	881,499
WESTERN TRANSPORTATION CO				1,531,041	1,407,026	1,531,041	1,407,026
WESTERN UNION CORP	6,000	5,736		11,539	10,605	17,539	16,341
WILLIAMS TELECOMMUNICATIONS GROUP				627,024	576,235	627,024	576,235
PRIVATE CAR COMPANIES				2,126,602	1,954,349	2,126,602	1,954,349
TOTALS	28,607,368	27,348,645		191,996,698	176,444,965	220,604,066	203,793,610
COLUMBIA			91.6				
BURLINGTON NORTHERN RAILROAD CO				37,722	34,629	37,722	34,629
COLUMBIA RURAL ELECTRIC ASSOC INC	550,301	550,301		2,326,812	2,136,013	2,877,113	2,686,314
INLAND POWER & LIGHT CO				37,807	34,707	37,807	34,707
INLAND TELEPHONE CO				7,544	6,925	7,544	6,925
PACIFIC GAS TRANSMISSION CO	32,657	32,657		1,776,260	1,630,607	1,808,917	1,663,264
PACIFIC NORTHWEST BELL TELEPHONE CO	193,985	193,985		2,013,681	1,848,741	2,207,886	2,042,726
PACIFIC POWER & LIGHT CO	70,705	70,705		3,045,698	2,795,950	3,116,403	2,866,655
SHAVER TRANSPORTATION CO				183,556	168,504	183,556	168,504
TIDEWATER BARGE LINES INC				720,408	661,335	720,408	661,335
UNION PACIFIC RAILROAD CO	600,982	600,982		139,088	127,683	740,070	728,665
PRIVATE CAR COMPANIES				604,148	554,608	604,148	554,608
TOTALS	1,448,630	1,448,630		10,892,924	9,999,702	12,341,554	11,446,332
COWLITZ			90.7				
A T & T COMMUNICATIONS	423,355	403,881		6,359,415	5,767,990	6,782,770	6,171,871
BERNERT BARGE LINES INC				602,829	546,766	602,829	546,766
BURLINGTON NORTHERN RAILROAD CO	14,928,502	14,241,792		2,486,272	2,255,047	17,414,774	16,496,839
CASCADE NATURAL GAS CORP	252,756	241,130		4,646,565	4,214,434	4,899,321	4,455,564
CITY OF EUGENE WATER & ELECTRIC BOA				452,663	410,567	452,663	410,567
DIGINET				769,711	698,128	769,711	698,128
G T E NORTHWEST INC	318,350	303,706		2,394,412	2,171,732	2,712,762	2,475,438
KNAPPTON CORP	14,800	14,119		4,252,436	3,856,961	4,267,236	3,871,080
LEWIS RIVER TELEPHONE CO INC	36,434	34,758		322,110	292,154	358,544	326,912
M C I TELECOMMUNICATIONS CORP				1,419,399	1,287,394	1,419,399	1,287,394
NORTHWEST PIPELINE CORP	191,154	182,363		2,931,000	2,658,417	3,122,154	2,840,780
OLYMPIC PIPE LINE CO (WESTERN)	935,272	892,249		5,442,044	4,935,933	6,377,316	5,828,182
PACIFIC NORTHWEST BELL TELEPHONE CO	2,844,945	2,714,077		26,688,861	24,206,797	29,533,806	26,920,874
PACIFIC POWER & LIGHT CO	8,079,715	7,708,047		17,446,744	15,824,195	25,526,459	23,532,242
PORTLAND GENERAL ELECTRIC CO				1,747,466	1,584,949	1,747,466	1,584,949
SHAVER TRANSPORTATION CO				439,157	398,315	439,157	398,315
TIDEWATER BARGE LINES INC				3,927,383	3,562,137	3,927,383	3,562,137
U S SPRINT COMMUNICATIONS CO				1,626,260	1,475,019	1,626,260	1,475,019
UNION PACIFIC RAILROAD CO	139,467	133,051		2,129,395	1,931,361	2,268,862	2,064,412
WESTERN TRANSPORTATION CO				288,231	261,426	288,231	261,426
WESTERN UNION CORP				8,639	7,836	8,639	7,836
PRIVATE CAR COMPANIES				1,981,773	1,797,467	1,981,773	1,797,467
TOTALS	28,164,750	26,869,173		88,362,765	80,145,025	116,527,515	107,014,198

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
DOUGLAS 95.4			93.5				
AMERIFLIGHT INC (CALIF AIR CHARTERS				16,468	15,398	16,468	15,398
BURLINGTON NORTHERN RAILROAD CO	3,366,405	3,211,549		733,618	685,933	4,100,023	3,897,482
CASCADE NATURAL GAS CORP	200	191		884,032	826,571	884,232	826,762
G T E NORTHWEST INC	1,597,427	1,523,946		12,537,237	11,722,317	14,134,664	13,246,263
HORIZON AIR INDUSTRIES INC				1,407,647	1,316,150	1,407,647	1,316,150
N P A INC				1,130,127	1,056,669	1,130,127	1,056,669
NESPELEM VALLEY ELECTRIC COOP INC				31,499	29,452	31,499	29,452
PACIFIC NORTHWEST BELL TELEPHONE CO	250,869	239,329		1,139,434	1,065,370	1,390,303	1,304,699
PUGET SOUND POWER & LIGHT CO				467,556	437,164	467,556	437,164
U S SPRINT COMMUNICATIONS CO	64,651	61,677		2,698,180	2,522,799	2,762,831	2,584,476
WASHINGTON WATER POWER CO ELECTRIC	19,380	18,488		925,087	864,956	944,467	883,444
WESTERN UNION CORP	3,000	2,862		547	511	3,547	3,373
PRIVATE CAR COMPANIES				729,104	681,715	729,104	681,715
TOTALS	5,301,932	5,058,042		22,700,536	21,225,005	28,002,468	26,283,047
FERRY 90.6			100.0				
BURLINGTON NORTHERN RAILROAD CO	2,564,451	2,323,392		420,789	420,789	2,985,240	2,744,181
CONTEL OF THE NORTHWEST INC	289,064	243,772		4,554,981	4,554,981	4,824,045	4,798,753
PACIFIC NORTHWEST BELL TELEPHONE CO	33,423	30,281		361,316	361,316	394,739	391,597
TELEPHONE UTILITIES OF WASH INC				1,152,915	1,152,915	1,152,915	1,152,915
WASHINGTON WATER POWER CO ELECTRIC				7,540,992	7,540,992	7,540,992	7,540,992
PRIVATE CAR COMPANIES				2,174,697	2,174,697	2,174,697	2,174,697
TOTALS	2,866,938	2,597,445		16,205,690	16,205,690	19,072,628	18,803,135
FRANKLIN 97.2			89.5				
A T & T COMMUNICATIONS				38,030	34,037	38,030	34,037
ALASKA AIRLINES INC				90,597	81,084	90,597	81,084
AMERIFLIGHT INC (CALIF AIR CHARTERS				167,197	149,641	167,197	149,641
BIG BEND ELECTRIC COOP INC	530,046	515,205		6,175,919	5,527,446	6,705,965	6,042,651
BURLINGTON NORTHERN RAILROAD CO	26,898,127	26,144,981		5,960,834	5,334,947	32,858,961	31,479,928
CASCADE NATURAL GAS CORP	3,300	3,208		2,614,695	2,340,152	2,617,995	2,343,360
CHEVRON PIPE LINE CO	26,277	25,541		1,866,203	1,670,252	1,892,480	1,695,793
DELTA AIR LINES INC				938,693	840,130	938,693	840,130
DIGINET				395,810	354,250	395,810	354,250
GREAT AMERICAN AIRWAYS INC				41,616	37,246	41,616	37,246
HORIZON AIR INDUSTRIES INC				4,529,819	4,054,188	4,529,819	4,054,188
INLAND POWER & LIGHT CO				90,514	81,010	90,514	81,010
KNAPPTON CORP				190,828	170,791	190,828	170,791
N P A INC				4,166,502	3,729,019	4,166,502	3,729,019
NORTHWEST PIPELINE CORP	128,847	125,239		1,339,212	1,198,594	1,468,059	1,323,833
PACIFIC NORTHWEST BELL TELEPHONE CO	1,181,235	1,148,160		14,231,800	12,737,461	15,413,035	13,885,621
PACIFIC POWER & LIGHT CO	299,786	291,392		703,727	629,835	1,003,513	921,227
TELEPHONE UTILITIES OF WASH INC	164,563	159,955		5,727,720	5,126,308	5,892,283	5,286,263
TIDEWATER BARGE LINES INC				8,022,566	7,180,197	8,022,566	7,180,197
U S AIR INC (PSA)				1,747,140	1,563,690	1,747,140	1,563,690
UNION PACIFIC RAILROAD CO	1,033,851	1,004,903		191,248	171,167	1,225,099	1,176,070
WASHINGTON CENTRAL RAILROAD CO INC	128,227	124,636		58,728	52,562	186,955	177,198
WASHINGTON WATER POWER CO - GAS				129,198	115,632	129,198	115,632
WASHINGTON WATER POWER CO ELECTRIC	800	778		2,569,039	2,299,290	2,569,839	2,300,068
WESTERN UNION CORP	4,200	4,082		43,621	39,041	47,821	43,123
PRIVATE CAR COMPANIES				4,741,458	4,243,605	4,741,458	4,243,605
TOTALS	30,399,259	29,548,080		66,772,714	59,761,575	97,171,973	89,309,655
GARFIELD 97.1			85.3				
CLEARWATER POWER CO				9,558	8,153	9,558	8,153
INLAND POWER & LIGHT CO	38,854	37,727		1,385,603	1,181,919	1,424,457	1,219,646
PACIFIC NORTHWEST BELL TELEPHONE CO	138,611	134,592		1,204,092	1,027,090	1,342,703	1,161,682
PACIFIC POWER & LIGHT CO	20,823	20,219		1,628,114	1,388,782	1,648,937	1,409,001
SHAVER TRANSPORTATION CO				478,332	408,017	478,332	408,017
TIDEWATER BARGE LINES INC				504,617	430,438	504,617	430,438
UNION PACIFIC RAILROAD CO	25,600	24,858		17,900	15,269	43,500	40,127
WASHINGTON WATER POWER CO ELECTRIC				624,147	532,397	624,147	532,397
TOTALS	223,888	217,396		5,852,363	4,992,065	6,076,251	5,209,461

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRANT 94.2			90.2				
A T & T COMMUNICATIONS	167,502	157,787		1,173,645	1,058,627	1,341,147	1,216,414
BIG BEND ELECTRIC COOP INC				12,062	10,880	12,062	10,880
BURLINGTON NORTHERN RAILROAD CO	14,418,061	13,581,814		3,094,646	2,791,373	17,512,707	16,373,187
CASCADE NATURAL GAS CORP	188,380	177,454		2,564,352	2,313,045	2,752,732	2,490,499
EVERGREEN INTERNATIONAL AIRLINES IN				16,531	14,911	16,531	14,911
G T E NORTHWEST INC	508,354	478,869		6,359,795	5,736,532	6,868,149	6,215,401
HORIZON AIR INDUSTRIES INC				196,210	176,981	196,210	176,981
NORTHWEST PIPELINE CORP	1,100	1,036		197,916	178,521	199,016	179,557
PACIFIC NORTHWEST BELL TELEPHONE CO	1,600,235	1,507,422		20,405,861	18,406,084	22,006,096	19,913,506
PACIFIC POWER & LIGHT CO				322,657	291,037	322,657	291,037
PUGET SOUND POWER & LIGHT CO				307,002	276,916	307,002	276,916
SALAIR INC				5,313	4,792	5,313	4,792
U S SPRINT COMMUNICATIONS CO				4,913,144	4,431,656	4,913,144	4,431,656
UNITED TELEPHONE CO OF THE NORTHWES	43,157	40,654		1,737,496	1,567,221	1,780,653	1,607,875
WASHINGTON CENTRAL RAILROAD CO INC	564,096	531,379		486,680	438,986	1,050,776	970,365
WASHINGTON WATER POWER CO - GAS				290,881	262,374	290,881	262,374
WASHINGTON WATER POWER CO ELECTRIC	120,475	113,487		3,923,266	3,538,785	4,043,741	3,652,272
WESTERN UNION CORP	5,000	4,710		3,055	2,755	8,055	7,465
YELLOWSTONE PIPELINE CO	212,059	199,760		959,969	865,891	1,172,028	1,065,651
PRIVATE CAR COMPANIES				4,831,041	4,357,600	4,831,041	4,357,600
TOTALS	17,828,419	16,794,372		51,801,522	46,724,967	69,629,941	63,519,339
GRAYS HARBOR 96.9			93.8				
A T & T COMMUNICATIONS	208,693	202,224		1,485,532	1,393,429	1,694,225	1,595,653
BURLINGTON NORTHERN RAILROAD CO	3,954,249	3,831,669		882,786	828,051	4,837,035	4,659,720
CASCADE NATURAL GAS CORP	257,004	249,037		4,555,648	4,273,198	4,812,652	4,522,235
CONTEL OF THE NORTHWEST INC	572,178	554,441		3,358,419	3,150,196	3,930,597	3,704,637
KNAPPTON CORP				59,859	56,148	59,859	56,148
KNAPPTON MARITIME CORP				232,151	217,758	232,151	217,758
NORTHWEST PIPELINE CORP	10,819	10,484		37,139	34,836	47,958	45,320
PACIFIC NORTHWEST BELL TELEPHONE CO	2,553,305	2,474,155		20,224,833	18,970,897	22,778,138	21,445,052
PENINSULA TELECOMMUNICATIONS INC	60,825	58,939		173,576	162,814	234,401	221,753
TELEPHONE UTILITIES OF WASH INC	286,145	277,275		8,585,288	8,053,001	8,871,433	8,330,276
UNION PACIFIC RAILROAD CO	263,570	255,399		493,319	462,733	756,889	718,132
WESTERN UNION CORP				8,281	7,768	8,281	7,768
PRIVATE CAR COMPANIES				2,039,768	1,913,301	2,039,768	1,913,301
TOTALS	8,166,788	7,913,623		42,136,599	39,524,130	50,303,387	47,437,753
ISLAND 96.8			85.2				
CASCADE NATURAL GAS CORP	13,700	13,262		1,913,529	1,630,327	1,927,229	1,643,589
G T E NORTHWEST INC	2,302,086	2,228,420		25,162,908	21,438,800	27,464,994	23,667,220
HARBOR AIRLINES INC	212,959	206,144		357,742	304,796	570,701	510,940
PUGET SOUND POWER & LIGHT CO	1,658,458	1,605,388		27,817,400	23,700,426	29,475,858	25,305,814
SEATTLE SMSA LTD PARTNERSHIP				4,845	4,128	4,845	4,128
WESTERN UNION CORP				4,514	3,846	4,514	3,846
WHIDBEY TELEPHONE CO	1,559,737	1,509,825		8,349,993	7,114,193	9,909,730	8,624,018
TOTALS	5,746,940	5,563,039		63,610,931	54,196,516	69,357,871	59,759,555
JEFFERSON 95.2			92.3				
DELTA AIR LINES INC				6,258	5,776	6,258	5,776
KNAPPTON MARITIME CORP				448,825	414,265	448,825	414,265
PACIFIC NORTHWEST BELL TELEPHONE CO	716,851	682,442		7,249,620	6,691,399	7,966,471	7,373,841
PENINSULA TELECOMMUNICATIONS INC				428,275	395,298	428,275	395,298
PUGET SOUND FREIGHT LINES				173,404	160,052	173,404	160,052
PUGET SOUND POWER & LIGHT CO	1,416,987	1,348,953		13,720,692	12,664,199	15,137,659	14,013,152
UNITED TELEPHONE CO OF THE NORTHWES	205,984	196,097		3,775,038	3,484,359	3,981,022	3,680,456
WESTERN UNION CORP				493	455	493	455
TOTALS	2,339,802	2,227,492		25,802,605	23,815,803	28,142,407	26,043,295

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING			100.0				
RATIO 85.8							
A T & T COMMUNICATIONS	7,084,534	6,078,530		94,608,839	94,608,839	101,693,373	100,687,369
AIR CANADA				30,000	30,000	30,000	30,000
AIRBORNE EXPRESS INC (ABX AIR INC)				610,000	610,000	610,000	610,000
ALASCOM INC	1,170,322	1,004,136		3,659,186	3,659,186	4,829,508	4,663,322
ALASKA AIRLINES INC	45,305,429	38,872,058		153,367,027	153,367,027	198,672,456	192,239,085
ALLNET COMMUNICATION SERVICES INC				600,000	600,000	600,000	600,000
AMERICA WEST AIRLINES INC				3,610,000	3,610,000	3,610,000	3,610,000
AMERICAN AIRLINES INC				43,030,000	43,030,000	43,030,000	43,030,000
AMERICAN SHARECOM				700,000	700,000	700,000	700,000
AMERIFLIGHT INC (CALIF AIR CHARTERS				478,998	478,998	478,998	478,998
BLACK BALL TRANSPORT INC				9,067	9,067	9,067	9,067
BRANIFF INC				1,290,000	1,290,000	1,290,000	1,290,000
BRITISH AIRWAYS - PLC				450,000	450,000	450,000	450,000
BURLINGTON AIR EXPRESS INC				800,451	800,451	800,451	800,451
BURLINGTON NORTHERN RAILROAD CO	39,363,091	33,773,534		7,247,053	7,247,053	46,610,144	41,020,587
CAMNET SYSTEMS INC				781,250	781,250	781,250	781,250
CANADIAN AIRLINES INTL LTD				630,000	630,000	630,000	630,000
CASCADE NATURAL GAS CORP	6,023,126	5,167,842		6,709,786	6,709,786	12,732,912	11,877,628
COASTAL AIRLINES				63,125	63,125	63,125	63,125
COMPANIA MEXICANA DE AVIA S A				790,000	790,000	790,000	790,000
CONTEL OF THE NORTHWEST INC				3,807,299	3,807,299	3,807,299	3,807,299
CONTINENTAL AIRLINES INC				15,122,671	15,122,671	15,122,671	15,122,671
DELTA AIR LINES INC				25,148,558	25,148,558	25,148,558	25,148,558
DHL AIRWAYS INC				363,403	363,403	363,403	363,403
DIGINET				692,697	692,697	692,697	692,697
EASTERN AIR LINES INC				5,820,000	5,820,000	5,820,000	5,820,000
EMERY AIR FREIGHT CORP				1,492,962	1,492,962	1,492,962	1,492,962
EVERGREEN INTERNATIONAL AIRLINES IN				1,008,365	1,008,365	1,008,365	1,008,365
FEDERAL EXPRESS CORP				5,228,750	5,228,750	5,228,750	5,228,750
FINNAIR				40,000	40,000	40,000	40,000
FLYING TIGER LINE INC THE				3,765,939	3,765,939	3,765,939	3,765,939
G E AMERICAN COMMUNICATIONS INC (R				12,960,000	12,960,000	12,960,000	12,960,000
G T E NORTHWEST INC	17,885,409	15,345,681		142,466,929	142,466,929	160,352,338	157,812,610
GREAT AMERICAN AIRWAYS INC				17,552	17,552	17,552	17,552
HARBOR AIRLINES INC				169,299	169,299	169,299	169,299
HAWAIIAN AIRLINES INC				3,396,600	3,396,600	3,396,600	3,396,600
HORIZON AIR INDUSTRIES INC	312,000	267,696		20,235,257	20,235,257	20,547,257	20,502,953
INTERSTATE MOBILEPHONE CO				12,745,048	12,745,048	12,745,048	12,745,048
ITT COMMUNICATIONS SERVICES INC				813,272	813,272	813,272	813,272
JAPAN AIR LINES CO LTD				440,000	440,000	440,000	440,000
KNAPPTON CORP				2,968	2,968	2,968	2,968
KNAPPTON MARITIME CORP				949,422	949,422	949,422	949,422
M C I TELECOMMUNICATIONS CORP				11,710,821	11,710,821	11,710,821	11,710,821
METHOW AVIATION INC (AIR FREIGHT)				122,965	122,965	122,965	122,965
N P A INC				15,950,360	15,950,360	15,950,360	15,950,360
NORTHWEST AIRLINES INC				51,256,514	51,256,514	51,256,514	51,256,514
NORTHWEST PIPELINE CORP	530,300	454,997		3,770,150	3,770,150	4,300,450	4,225,147
OLYMPIC PIPE LINE CO (WESTERN)	6,487,874	5,566,596		16,052,783	16,052,783	22,540,657	21,619,379
PACIFIC NORTHWEST BELL TELEPHONE CO	242,438,660	208,012,372		833,903,135	833,903,135	1,076,341,795	1,041,915,507
PAN AMERICAN WORLD AIRWAYS INC				2,457,000	2,457,000	2,457,000	2,457,000
PIEDMONT AVIATION INC				1,510,000	1,510,000	1,510,000	1,510,000
PUGET SOUND FREIGHT LINES				1,909,255	1,909,255	1,909,255	1,909,255
PUGET SOUND POWER & LIGHT CO	99,701,072	85,543,521		467,437,287	467,437,287	567,138,359	552,980,808
SALAIR INC				292,437	292,437	292,437	292,437
SAN JUAN AIRLINES INC				2,538,000	2,538,000	2,538,000	2,538,000
SCANDINAVIAN AIRLINES OF N AMER INC				1,880,000	1,880,000	1,880,000	1,880,000
SEATTLE SMSA LTD PARTNERSHIP	1,427,718	1,224,983		10,620,860	10,620,860	12,048,578	11,845,843
TANNER ELECTRIC COOP	78,879	67,679		2,141,302	2,141,302	2,220,181	2,208,981
TELEPHONE UTILITIES OF WASH INC	1,319,462	1,132,099		17,034,146	17,034,146	18,353,608	18,166,245
THAI AIRWAYS INTERNATIONAL LTD				462,000	462,000	462,000	462,000
TRANS WORLD AIRLINES INC				9,880,000	9,880,000	9,880,000	9,880,000
U S AIR INC (PSA)				26,233,382	26,233,382	26,233,382	26,233,382
U S SPRINT COMMUNICATIONS CO	723,257	620,555		8,101,186	8,101,186	8,824,443	8,721,741
UNION PACIFIC RAILROAD CO	6,773,357	5,811,539		1,743,933	1,743,933	8,517,290	7,555,472
UNITED AIR LINES INC				108,280,993	108,280,993	108,280,993	108,280,993
UNITED PARCEL SERVICE INC				25,200,000	25,200,000	25,200,000	25,200,000
UNIVERSAL COMMUNICATIONS (DIAL U S)				1,562,500	1,562,500	1,562,500	1,562,500
WASHINGTON NATURAL GAS CO	33,376,509	28,637,042		214,641,593	214,641,593	248,018,102	243,278,635
WESTERN UNION CORP				1,383,905	1,383,905	1,383,905	1,383,905
WILLIAMS TELECOMMUNICATIONS GROUP				3,363	3,363	3,363	3,363
PRIVATE CAR COMPANIES				8,439,365	8,439,365	8,439,365	8,439,365
TOTALS	510,000,999	437,580,860		2,422,671,008	2,422,671,008	2,932,672,007	2,860,251,868

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	92.2			100.0				
A T & T COMMUNICATIONS		411,880	379,753		1,559,201	1,559,201	1,971,081	1,938,954
AMERIFLIGHT INC (CALIF AIR CHARTERS					2,860	2,860	2,860	2,860
BREMERTON CELLULAR TELEPHONE CO					1,530,000	1,530,000	1,530,000	1,530,000
BURLINGTON NORTHERN RAILROAD CO					224,239	224,239	224,239	224,239
CASCADE NATURAL GAS CORP		1,323,487	1,220,255		9,458,849	9,458,849	10,782,336	10,679,104
DELTA AIR LINES INC					23,296	23,296	23,296	23,296
PACIFIC NORTHWEST BELL TELEPHONE CO		6,341,584	5,846,941		52,722,591	52,722,591	59,064,175	58,569,532
PENINSULA LIGHT CO					57,546	57,546	57,546	57,546
PUGET SOUND POWER & LIGHT CO		9,922,564	9,148,604		85,220,205	85,220,205	95,142,769	94,368,809
SEATTLE SMSA LTD PARTNERSHIP					736,976	736,976	736,976	736,976
TELEPHONE UTILITIES OF WASH INC		382,880	353,015		8,365,622	8,365,622	8,748,502	8,718,637
TIDEWATER BARGE LINES INC					3,320	3,320	3,320	3,320
UNITED TELEPHONE CO OF THE NORTHWES		1,386,874	1,278,698		18,343,326	18,343,326	19,730,200	19,622,024
WESTERN UNION CORP					5,434	5,434	5,434	5,434
TOTALS		19,769,269	18,227,266		178,253,465	178,253,465	198,022,734	196,480,731
KITTITAS	99.1			98.0				
A T & T COMMUNICATIONS		573,969	568,803		4,571,544	4,480,113	5,145,513	5,048,916
BURLINGTON NORTHERN RAILROAD CO		65,350	64,762		98,173	96,210	163,523	160,972
CONTEL OF THE NORTHWEST INC					17,237	16,892	17,237	16,892
ELLENSBURG TELEPHONE CO		1,585,299	1,571,031		12,342,014	12,095,172	13,927,313	13,666,203
INLAND TELEPHONE CO		290,006	287,396		981,369	961,741	1,271,375	1,249,137
NORTHWEST PIPELINE CORP		11,627	11,522		438,843	430,067	450,470	441,589
PACIFIC NORTHWEST BELL TELEPHONE CO		466,677	462,479		3,656,888	3,583,554	4,123,365	4,046,033
PACIFIC POWER & LIGHT CO					1,321,881	1,295,443	1,321,881	1,295,443
PUGET SOUND POWER & LIGHT CO		1,843,267	1,826,679		18,479,983	18,110,385	20,323,250	19,937,064
TELEPHONE UTILITIES OF WASH INC		150,032	148,682		445,403	436,495	595,435	585,177
WASHINGTON CENTRAL RAILROAD CO INC		1,484,121	1,470,764		575,323	563,817	2,059,444	2,034,581
WESTERN UNION CORP					845	828	845	828
PRIVATE CAR COMPANIES					1,644,495	1,611,607	1,644,495	1,611,607
TOTALS		6,470,348	6,412,118		44,573,798	43,682,324	51,044,146	50,094,442
KLICKITAT	91.0			86.5				
A T & T COMMUNICATIONS		500,012	455,010		1,105,964	956,659	1,605,976	1,411,669
BERNERT BARGE LINES INC					40,526	35,055	40,526	35,055
BURLINGTON NORTHERN RAILROAD CO		25,322,091	23,043,103		5,060,527	4,377,355	30,382,618	27,420,458
KNAPPTON CORP					572,838	495,505	572,838	495,505
NORTHWEST NATURAL GAS CO		1,900	1,729		3,410,825	2,950,362	3,412,725	2,952,091
NORTHWEST PIPELINE CORP		204,933	186,489		5,063,346	4,379,795	5,268,279	4,566,284
PACIFIC NORTHWEST BELL TELEPHONE CO					372,086	321,855	372,086	321,855
PACIFIC POWER & LIGHT CO		659,976	600,578		2,640,868	2,284,351	3,300,844	2,884,929
PORTLAND GENERAL ELECTRIC CO					5,635	4,874	5,635	4,874
SHAVER TRANSPORTATION CO					21,253	18,384	21,253	18,384
TIDEWATER BARGE LINES INC					302,106	261,322	302,106	261,322
UNION PACIFIC RAILROAD CO		15,400	14,014		33,100	28,632	48,500	42,646
UNITED TELEPHONE CO OF THE NORTHWES		432,228	393,327		12,631,930	10,926,818	13,064,158	11,319,945
WASHINGTON WATER POWER CO - GAS		400	364		395,980	342,523	396,380	342,887
WILLIAMS TELECOMMUNICATIONS GROUP					1,676,118	1,449,842	1,676,118	1,449,842
PRIVATE CAR COMPANIES					4,744,520	4,104,011	4,744,520	4,104,011
TOTALS		27,136,940	24,694,614		38,077,622	32,937,143	65,214,562	57,631,757
LEWIS	98.7			97.2				
A T & T COMMUNICATIONS					3,585,290	3,484,903	3,585,290	3,484,903
BENTON RURAL ELECTRIC ASSOC INC					41,956	40,781	41,956	40,781
BURLINGTON NORTHERN RAILROAD CO		12,476,611	12,314,416		2,054,660	1,997,132	14,531,271	14,311,548
CHEHALIS WESTERN RAILROAD CO		357,616	352,966		160,925	156,419	518,541	509,385
NORTHWEST PIPELINE CORP		1,576,205	1,555,716		11,052,482	10,743,013	12,628,687	12,298,729
OLYMPIC PIPE LINE CO (WESTERN)		4,900	4,837		3,862,691	3,754,536	3,867,591	3,759,373
PACIFIC NORTHWEST BELL TELEPHONE CO		1,836,500	1,812,626		20,058,516	19,496,880	21,895,016	21,309,506
PACIFIC POWER & LIGHT CO		16,828,915	16,610,139		116,457,873	113,197,053	133,286,788	129,807,192
PORTLAND GENERAL ELECTRIC CO		910,901	899,059		9,036,525	8,783,502	9,947,426	9,682,561
PUGET SOUND POWER & LIGHT CO		2,864,752	2,827,510		16,897,465	16,424,336	19,762,217	19,251,846
TELEPHONE UTILITIES OF WASH INC		342,624	338,170		6,346,598	6,168,893	6,689,222	6,507,063
U S SPRINT COMMUNICATIONS CO					2,486,577	2,416,953	2,486,577	2,416,953
UNION PACIFIC RAILROAD CO		213,651	210,873		1,638,875	1,592,988	1,852,526	1,803,861
WASHINGTON NATURAL GAS CO		686,317	677,395		17,783,222	17,285,293	18,469,539	17,962,688
WASHINGTON WATER POWER CO - GAS		535,733	528,769		9,222,725	8,964,488	9,758,458	9,493,257
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	5,658,196		37,438,501	36,390,223	43,171,222	42,048,419
WESTERN UNION CORP					2,640	2,566	2,640	2,566
PRIVATE CAR COMPANIES					2,822,119	2,743,100	2,822,119	2,743,100
TOTALS		44,367,446	43,790,672		260,949,640	253,643,059	305,317,086	297,433,731

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN	97.2			94.9				
A T & T COMMUNICATIONS		373,628	363,166		2,938,185	2,788,338	3,311,813	3,151,504
BIG BEND ELECTRIC COOP INC					28,360	26,913	28,360	26,913
BURLINGTON NORTHERN RAILROAD CO		24,128,826	23,453,217		5,063,745	4,805,495	29,192,571	28,258,712
CHEVRON PIPE LINE CO					750,689	712,404	750,689	712,404
DIGINET					550,492	522,417	550,492	522,417
INLAND POWER & LIGHT CO					24,880	23,611	24,880	23,611
LINCOLN ELECTRIC COOP INC		1,696,012	1,648,524		3,957,739	3,755,891	5,653,751	5,404,415
NORTHWEST PIPELINE CORP		700	680		532,227	505,084	532,927	505,764
PACIFIC NORTHWEST BELL TELEPHONE CO		709,900	690,022		5,314,011	5,042,997	6,023,911	5,733,019
TELEPHONE UTILITIES OF WASH INC		202,779	197,101		3,681,670	3,493,906	3,884,449	3,691,007
U S SPRINT COMMUNICATIONS CO					1,236,594	1,173,527	1,236,594	1,173,527
UNION PACIFIC RAILROAD CO		1,015,112	986,689		188,287	178,684	1,203,399	1,165,373
WASHINGTON WATER POWER CO - GAS		8,553	8,314		2,767,101	2,625,979	2,775,654	2,634,293
WASHINGTON WATER POWER CO ELECTRIC		959,283	932,424		25,231,688	23,944,873	26,190,971	24,877,297
YELLOWSTONE PIPELINE CO					1,097,933	1,041,936	1,097,933	1,041,936
PRIVATE CAR COMPANIES					6,131,480	5,818,777	6,131,480	5,818,777
TOTALS		29,094,793	28,280,137		59,495,081	56,460,832	88,589,874	84,740,969
MASON	91.0			93.9				
A T & T COMMUNICATIONS		431,744	392,887		1,144,101	1,074,311	1,575,845	1,467,198
BURLINGTON NORTHERN RAILROAD CO		935,405	851,219		439,265	412,470	1,374,670	1,263,689
CASCADE NATURAL GAS CORP		77,450	70,480		2,672,565	2,509,539	2,750,015	2,580,019
INLAND TELEPHONE CO					455,844	428,037	455,844	428,037
NORTHWEST PIPELINE CORP		36,563	33,272		89,149	83,711	125,712	116,983
PACIFIC NORTHWEST BELL TELEPHONE CO		991,118	901,917		14,589,096	13,699,162	15,580,214	14,601,079
TELEPHONE UTILITIES OF WASH INC					169,530	159,188	169,530	159,188
WESTERN UNION CORP					903	848	903	848
PRIVATE CAR COMPANIES					733,167	688,442	733,167	688,442
TOTALS		2,472,280	2,249,775		20,293,620	19,055,708	22,765,900	21,305,483
OKANOGAN	86.3			88.8				
AMERIFLIGHT INC (CALIF AIR CHARTERS					7,367	6,542	7,367	6,542
BURLINGTON NORTHERN RAILROAD CO		6,241,173	5,386,131		1,362,394	1,209,805	7,603,567	6,595,936
CONTEL OF THE NORTHWEST INC		375,341	323,920		7,945,545	7,055,644	8,320,886	7,379,564
DELTA AIR LINES INC					7,376	6,550	7,376	6,550
G T E NORTHWEST INC		167,145	144,247		1,424,529	1,264,982	1,591,674	1,409,229
NESPELEM VALLEY ELECTRIC COOP INC		85,866	74,102		1,582,636	1,405,380	1,668,502	1,479,482
PACIFIC NORTHWEST BELL TELEPHONE CO		1,433,840	1,237,404		9,798,565	8,701,123	11,232,405	9,938,527
TELEPHONE UTILITIES OF WASH INC		124,558	107,494		4,032,209	3,580,601	4,156,767	3,688,095
WESTERN UNION CORP		4,100	3,538		903	802	5,003	4,340
PRIVATE CAR COMPANIES					3,389,753	3,010,100	3,389,753	3,010,100
TOTALS		8,432,023	7,276,836		29,551,277	26,241,529	37,983,300	33,518,365
PACIFIC	90.2			86.3				
A T & T COMMUNICATIONS		230,713	208,103		1,337,303	1,154,092	1,568,016	1,362,195
BURLINGTON NORTHERN RAILROAD CO		1,798,601	1,622,338		391,958	338,261	2,190,559	1,960,599
CONTEL OF THE NORTHWEST INC		91,263	82,319		564,384	487,063	655,647	569,382
KNAPPTON CORP					5,442	4,696	5,442	4,696
PACIFIC NORTHWEST BELL TELEPHONE CO		476,178	429,513		4,072,181	3,514,290	4,548,359	3,943,803
TELEPHONE UTILITIES OF WASH INC		253,817	228,942		6,348,512	5,478,766	6,602,329	5,707,708
WESTERN UNION CORP					23	20	23	20
WESTERN WAHKIAKUM COUNTY TELEPHONE		38,676	34,886		663,846	572,898	702,522	607,784
PRIVATE CAR COMPANIES					1,165,201	1,005,569	1,165,201	1,005,569
TOTALS		2,889,248	2,606,101		14,548,850	12,555,655	17,438,098	15,161,756
PEND OREILLE	88.6			82.2				
BURLINGTON NORTHERN RAILROAD CO		210,229	186,263		45,814	37,659	256,043	223,922
G T E NORTHWEST INC		537,757	476,453		6,402,608	5,262,943	6,940,365	5,739,396
INLAND POWER & LIGHT CO		208,385	184,629		3,941,173	3,239,644	4,149,558	3,424,273
PACIFIC NORTHWEST BELL TELEPHONE CO					317,758	261,196	317,758	261,196
WASHINGTON WATER POWER CO ELECTRIC					291,581	239,680	291,581	239,680
PRIVATE CAR COMPANIES					185,557	152,529	185,557	152,529
TOTALS		956,371	847,345		11,184,491	9,193,651	12,140,862	10,040,996

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE			93.9				
A T & T COMMUNICATIONS	3,023,489	2,839,056		13,637,581	12,993,489	16,661,070	15,832,545
BURLINGTON NORTHERN RAILROAD CO	18,722,630	17,580,548		3,098,025	2,909,045	21,820,655	20,489,593
CHEHALIS WESTERN RAILROAD CO	1,900,627	1,784,889		916,948	861,016	2,817,575	2,645,705
DELTA AIR LINES INC				88,543	83,142	88,543	83,142
DIGINET				465,672	437,266	465,672	437,266
EVERGREEN INTERNATIONAL AIRLINES IN				14,878	13,970	14,878	13,970
FEDERAL EXPRESS CORP				37,630	35,335	37,630	35,335
FLYING TIGER LINE INC THE				814,061	764,403	814,061	764,403
INTERSTATE MOBILEPHONE CO				3,662,544	3,439,128	3,662,544	3,439,128
KNAPPTON CORP				58,247	54,694	58,247	54,694
KNAPPTON MARITIME CORP				92,860	87,196	92,860	87,196
NORTHWEST PIPELINE CORP	820,076	770,052		4,068,595	3,820,411	4,888,671	4,590,463
OLYMPIC PIPE LINE CO (WESTERN)	386,822	363,321		4,092,967	3,843,295	4,479,889	4,206,616
PACIFIC NORTHWEST BELL TELEPHONE CO	16,102,844	15,120,568		193,538,128	181,732,297	209,640,972	196,852,865
PENINSULA LIGHT CO	3,817,579	3,584,707		17,974,875	16,876,408	21,792,454	20,463,115
PUGET SOUND FREIGHT LINES				120,628	113,270	120,628	113,270
PUGET SOUND POWER & LIGHT CO	26,841,146	25,203,840		131,471,955	123,452,169	158,313,101	148,656,009
SEATTLE SMSA LTD PARTNERSHIP	330,026	309,894		1,553,562	1,458,812	1,883,608	1,768,706
TANNER ELECTRIC COOP	14,163	13,299		419,835	394,225	433,998	407,524
TELEPHONE UTILITIES OF WASH INC	3,604,717	3,384,828		27,760,011	26,066,847	31,364,728	29,451,475
U S SPRINT COMMUNICATIONS CO	86,675	81,388		2,681,916	2,518,320	2,768,591	2,599,708
UNION PACIFIC RAILROAD CO	2,551,850	2,395,185		2,019,711	1,896,509	4,571,561	4,292,897
UNITED AIR LINES INC				6,624	6,220	6,624	6,220
WASHINGTON NATURAL GAS CO	8,289,960	7,784,273		62,599,130	58,780,586	70,889,090	66,564,859
WESTERN UNION CORP				151,757	142,500	151,757	142,500
YELM TELEPHONE CO INC	33,983	31,910		1,036,814	973,568	1,070,797	1,005,478
PRIVATE CAR COMPANIES				4,374,201	4,107,375	4,374,201	4,107,375
TOTALS	86,526,687	81,248,561		476,957,718	447,863,296	563,484,405	529,111,857
SAN JUAN			77.8				
CHARTAIR INC				161,824	125,898	161,824	125,898
DIGINET				406,310	316,109	406,310	316,109
KNAPPTON MARITIME CORP				634,546	493,676	634,546	493,676
PACIFIC NORTHWEST BELL TELEPHONE CO	135,907	127,753		126,439	98,369	262,346	226,122
SAN JUAN AIRLINES INC				342,660	266,590	342,660	266,590
WHIDBEY TELEPHONE CO				90,752	70,605	90,752	70,605
TOTALS	135,907	127,753		1,762,531	1,371,247	1,898,438	1,499,000
SKAGIT			100.0				
A T & T COMMUNICATIONS	135,234	126,714		535,138	535,138	670,372	661,852
BURLINGTON NORTHERN RAILROAD CO	8,351,008	7,824,895		1,350,061	1,350,061	9,701,069	9,174,956
CASCADE NATURAL GAS CORP	864,530	810,066		9,929,948	9,929,948	10,794,478	10,740,014
CHARTAIR INC				47,588	47,588	47,588	47,588
CONTEL OF THE NORTHWEST INC	2,953,972	2,767,871		33,311,594	33,311,594	36,265,566	36,079,465
DELTA AIR LINES INC				11,710	11,710	11,710	11,710
DIGINET				461,901	461,901	461,901	461,901
G T E NORTHWEST INC	2,239,728	2,098,626		17,974,898	17,974,898	20,214,626	20,073,524
KNAPPTON MARITIME CORP				232,151	232,151	232,151	232,151
NORTHWEST PIPELINE CORP	735,525	689,187		4,935,606	4,935,606	5,671,131	5,624,793
OLYMPIC PIPE LINE CO (WESTERN)	2,713,832	2,542,861		8,014,338	8,014,338	10,728,170	10,557,199
PACIFIC NORTHWEST BELL TELEPHONE CO	119,916	112,361		540,769	540,769	660,685	653,130
PUGET SOUND POWER & LIGHT CO	12,057,864	11,298,033		90,987,227	90,987,227	103,044,891	102,285,260
TRANS MOUNTAIN OIL PIPE LINE CORP	461,455	432,383		1,345,626	1,345,626	1,807,081	1,778,009
WESTERN UNION CORP				2,963	2,963	2,963	2,963
PRIVATE CAR COMPANIES				3,229,735	3,229,735	3,229,735	3,229,735
TOTALS	30,632,864	28,702,997		172,911,253	172,911,253	203,544,117	201,614,250
SKAMANIA			91.1				
A T & T COMMUNICATIONS	170,418	168,714		291,386	265,453	461,804	434,167
BURLINGTON NORTHERN RAILROAD CO	9,814,042	9,715,901		1,936,527	1,784,176	11,750,569	11,480,077
G T E NORTHWEST INC	127,019	125,749		1,037,229	944,915	1,164,248	1,070,664
KNAPPTON CORP	31,000	30,690		1,232,153	1,122,491	1,263,153	1,153,181
LEWIS RIVER TELEPHONE CO INC				3,119	2,841	3,119	2,841
M C I TELECOMMUNICATIONS CORP				1,699,472	1,548,219	1,699,472	1,548,219
NORTHWEST NATURAL GAS CO	2,500	2,475		885,785	806,951	888,285	809,426
NORTHWEST PIPELINE CORP	17,726	17,549		1,437,317	1,309,396	1,455,043	1,326,945
PACIFIC NORTHWEST BELL TELEPHONE CO				143,548	130,772	143,548	130,772
PACIFIC POWER & LIGHT CO	3,648,986	3,810,496		36,038,828	32,831,373	39,887,814	36,641,869
UNION PACIFIC RAILROAD CO	10,600	10,494		16,700	15,214	27,300	25,708
UNITED TELEPHONE CO OF THE NORTHWES	137,379	136,005		3,742,834	3,409,719	3,880,213	3,545,724
WASHINGTON WATER POWER CO - GAS	3,500	3,465		91,516	83,371	95,016	86,836
WILLIAMS TELECOMMUNICATIONS GROUP				2,129,940	1,940,375	2,129,940	1,940,375
PRIVATE CAR COMPANIES				1,715,491	1,562,812	1,715,491	1,562,812
TOTALS	14,163,170	14,021,538		52,401,845	47,738,078	66,565,015	61,759,616

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SNOHOMISH			97.8				
A T & T COMMUNICATIONS	166,669	147,335	88.4	1,017,323	994,942	1,183,992	1,142,277
AMERIFLIGHT INC (CALIF AIR CHARTERS				14,735	14,411	14,735	14,411
BURLINGTON NORTHERN RAILROAD CO	24,536,271	21,690,064		4,893,065	4,785,419	29,429,336	26,475,483
CASCADE NATURAL GAS CORP	5,100	4,509		944,841	924,053	949,941	928,562
DELTA AIR LINES INC				26,039	25,466	26,039	25,466
DIGINET				194,972	190,683	194,972	190,683
EVERGREEN INTERNATIONAL AIRLINES IN				14,878	14,551	14,878	14,551
G T E NORTHWEST INC	79,975,984	70,698,769		338,227,944	330,786,933	418,203,928	401,485,702
INTERSTATE MOBILEPHONE CO				3,533,835	3,456,090	3,533,835	3,456,090
KNAPPTON MARITIME CORP				742,883	726,540	742,883	726,540
METHOW AVIATION INC (AIR FREIGHT)				6,858	6,707	6,858	6,707
NORTHWEST PIPELINE CORP	1,504,191	1,329,707		6,799,603	6,650,014	8,303,794	7,979,721
OLYMPIC PIPE LINE CO (WESTERN)	258,674	228,667		14,118,480	13,807,874	14,377,154	14,036,541
PACIFIC NORTHWEST BELL TELEPHONE CO	176,126	155,696		388,548	380,000	564,674	535,696
PUGET SOUND FREIGHT LINES				22,618	22,121	22,618	22,121
PUGET SOUND POWER & LIGHT CO	922,129	815,162		4,566,274	4,465,815	5,488,403	5,280,977
SAN JUAN AIRLINES INC				117,369	114,787	117,369	114,787
SEATTLE SMSA LTD PARTNERSHIP	224,592	198,539		2,201,402	2,152,970	2,425,994	2,351,509
U S SPRINT COMMUNICATIONS CO	1,144,951	1,012,137		10,283,570	10,057,330	11,428,521	11,069,467
WASHINGTON NATURAL GAS CO	1,042,935	921,956		32,378,818	31,666,486	33,421,753	32,588,442
WESTERN UNION CORP				69,550	68,021	69,550	68,021
PRIVATE CAR COMPANIES				6,375,731	6,235,466	6,375,731	6,235,466
TOTALS	109,957,622	97,202,541		426,939,336	417,546,679	536,896,958	514,749,220
SPOKANE			96.8				
A T & T COMMUNICATIONS	3,548,714	3,367,730	94.9	24,179,403	23,405,662	27,728,117	26,773,392
ALASKA AIRLINES INC				6,236,947	6,037,365	6,236,947	6,037,365
ALTCOM CORP				2,750,000	2,662,000	2,750,000	2,662,000
AMERIFLIGHT INC (CALIF AIR CHARTERS				187,651	181,646	187,651	181,646
BIG SKY TRANSPORTATION CO				490,000	474,320	490,000	474,320
BURLINGTON AIR EXPRESS INC				19,549	18,923	19,549	18,923
BURLINGTON NORTHERN RAILROAD CO	33,710,514	31,991,276		7,419,648	7,182,219	41,130,162	39,173,495
CHEVRON PIPE LINE CO				1,679,982	1,626,221	1,679,982	1,626,221
CONTINENTAL AIRLINES INC				2,572,329	2,490,014	2,572,329	2,490,014
DELTA AIR LINES INC				1,353,712	1,310,393	1,353,712	1,310,393
DHL AIRWAYS INC				6,597	6,386	6,597	6,386
DIGINET				413,726	400,487	413,726	400,487
EMERY AIR FREIGHT CORP				97,038	93,933	97,038	93,933
EVERGREEN INTERNATIONAL AIRLINES IN				25,348	24,537	25,348	24,537
FEDERAL EXPRESS CORP				2,241,494	2,169,766	2,241,494	2,169,766
G T E NORTHWEST INC	368,473	349,681		1,918,525	1,857,132	2,286,998	2,206,813
GREAT AMERICAN AIRWAYS INC				39,494	38,230	39,494	38,230
HORIZON AIR INDUSTRIES INC				11,293,045	10,931,668	11,293,045	10,931,668
INLAND POWER & LIGHT CO	2,879,916	2,733,040		24,455,320	23,672,749	27,335,236	26,405,789
ITT COMMUNICATIONS SERVICES INC				472,042	456,937	472,042	456,937
KOOTENAI ELECTRIC COOP INC				130,000	125,840	130,000	125,840
M C I TELECOMMUNICATIONS CORP				56,676	54,862	56,676	54,862
METHOW AVIATION INC (AIR FREIGHT)				50,177	48,571	50,177	48,571
N P A INC				1,208,932	1,170,246	1,208,932	1,170,246
NORTHWEST AIRLINES INC				6,883,486	6,663,214	6,883,486	6,663,214
NORTHWEST PIPELINE CORP	400,479	380,055		1,862,148	1,802,558	2,262,627	2,182,613
PACIFIC GAS TRANSMISSION CO	3,256,092	3,090,031		22,548,574	21,827,020	25,804,666	24,917,051
PACIFIC NORTHWEST BELL TELEPHONE CO	14,807,348	14,052,175		150,792,751	145,967,386	165,600,099	160,019,561
SAL-IR INC				742,250	718,498	742,250	718,498
SPOKANE CELLULAR TELEPHONE CO				341,001	330,089	341,001	330,089
SPOKANE S M S A LTD PARTNERSHIP				1,400,000	1,355,200	1,400,000	1,355,200
TELEPHONE UTILITIES OF WASH INC	1,899,169	1,802,312		9,873,498	9,557,546	11,772,667	11,359,858
U S SPRINT COMMUNICATIONS CO	35,900	34,069		3,443,351	3,333,164	3,479,251	3,367,233
UNION PACIFIC RAILROAD CO	10,725,718	10,178,706		2,423,965	2,346,398	13,149,683	12,525,104
UNITED AIR LINES INC				10,632,383	10,292,147	10,632,383	10,292,147
WASHINGTON WATER POWER CO - GAS	76,527	72,624		30,293,167	29,323,785	30,369,694	29,396,409
WASHINGTON WATER POWER CO ELECTRIC	17,369,236	16,483,408		142,201,027	137,650,595	159,570,263	154,134,003
WESTERN UNION CORP	39,000	37,011		167,790	162,421	206,790	199,432
X-L COMMUNICATIONS INC				150,000	145,200	150,000	145,200
YELLOWSTONE PIPELINE CO	496,874	471,534		2,397,139	2,320,430	2,894,013	2,791,964
PRIVATE CAR COMPANIES				9,660,564	9,351,423	9,660,564	9,351,423
TOTALS	89,613,960	85,043,652		485,110,729	469,587,181	574,724,689	554,630,833
STEVENS			85.4				
BURLINGTON NORTHERN RAILROAD CO	7,174,977	6,615,329	92.2	1,444,924	1,233,964	8,619,901	7,849,293
INLAND POWER & LIGHT CO	113,117	104,294		3,452,418	2,948,365	3,565,535	3,052,659
PACIFIC NORTHWEST BELL TELEPHONE CO	919,473	847,753		9,273,021	7,919,161	10,192,494	8,766,914
TELEPHONE UTILITIES OF WASH INC	316,127	291,468		8,447,464	7,214,133	8,763,591	7,505,601
WASHINGTON WATER POWER CO - GAS	3,210	2,960		4,948,478	4,225,999	4,951,688	4,228,959
WASHINGTON WATER POWER CO ELECTRIC	1,611,430	1,485,740		137,171,239	117,144,239	138,782,669	118,629,979
PRIVATE CAR COMPANIES				4,342,432	3,708,436	4,342,432	3,708,436
TOTALS	10,138,334	9,347,544		169,079,976	144,394,297	179,218,310	153,741,841

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CF RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
THURSTON			96.9				
94.8							
A T & T COMMUNICATIONS	116,893	110,815		3,880,558	3,760,261	3,997,451	3,871,076
BURLINGTON NORTHERN RAILROAD CO	10,248,057	9,715,156		1,643,310	1,592,368	11,891,367	11,307,524
CHEHALIS WESTERN RAILROAD CO	3,299,013	3,127,464		1,418,871	1,374,886	4,717,884	4,502,350
CITY OF EUGENE WATER & ELECTRIC BOA				4,065	3,939	4,065	3,939
DELTA AIR LINES INC				9,790	9,487	9,790	9,487
DIGINET				402,803	390,316	402,803	390,316
M C I TELECOMMUNICATIONS CORP	648,698	614,966		954,826	925,226	1,603,524	1,540,192
NORTHWEST PIPELINE CORP	23,975	22,728		1,281,003	1,212,221	1,274,978	1,234,949
OLYMPIA CELLULAR TELEPHONE CO				770,000	746,130	770,000	746,130
OLYMPIC PIPE LINE CO (WESTERN)	527,690	500,260		3,374,040	3,269,415	3,901,700	3,769,865
PACIFIC NORTHWEST BELL TELEPHONE CO	6,701,657	6,438,491		68,052,620	65,942,986	74,844,277	72,381,477
PACIFIC POWER & LIGHT CO	1,831,507	1,736,269		4,655,121	4,510,813	6,486,628	6,247,082
PORTLAND GENERAL ELECTRIC CO	34,743	32,937		346,657	335,910	381,400	368,847
PUGET SOUND POWER & LIGHT CO	7,667,593	7,268,678		86,222,416	83,549,517	93,890,008	90,818,395
TANNER ELECTRIC COOP				145,821	141,301	145,821	141,301
TELEPHONE UTILITIES OF WASH INC				5,192	5,031	5,192	5,031
U S SPRINT COMMUNICATIONS CO	4,500	4,266		1,938,584	1,878,488	1,943,084	1,882,754
UNION PACIFIC RAILROAD CO	489,585	464,126		1,441,870	1,397,173	1,931,455	1,861,299
WASHINGTON NATURAL GAS CO	645,107	611,561		16,452,756	15,942,720	17,097,865	16,554,281
WASHINGTON WATER POWER CO ELECTRIC	265,388	251,569		1,430,229	1,385,892	1,695,597	1,637,461
WESTERN UNION CORP				20,050	19,429	20,050	19,429
YELM TELEPHONE CO INC	722,102	684,554		6,907,099	6,692,979	7,629,201	7,377,533
PRIVATE CAR COMPANIES				2,222,275	2,153,385	2,222,275	2,153,385
TOTALS	33,316,488	31,584,030		203,549,927	197,239,873	236,866,415	228,823,903
WAHKIAKUM			82.4				
96.7							
BERNERT BARGE LINES INC				25,329	20,871	25,329	20,871
KNAPPTON CORP	18,500	17,890		386,022	318,082	404,522	335,972
PACIFIC NORTHWEST BELL TELEPHONE CO	74,653	72,169		906,195	746,705	980,848	818,894
TELEPHONE UTILITIES OF WASH INC	43,047	41,626		446,113	367,597	489,160	409,223
WESTERN TRANSPORTATION CO	16,200	15,665		205,991	169,736	222,191	185,401
WESTERN WAHKIAKUM COUNTY TELEPHONE	267,810	258,972		729,669	601,247	997,479	860,219
TOTALS	420,210	406,342		2,699,319	2,224,238	3,119,529	2,630,580
WALLA WALLA			97.9				
94.6							
A T & T COMMUNICATIONS	51,724	48,931		1,007,334	986,180	1,059,058	1,035,111
BURLINGTON NORTHERN RAILROAD CO	1,657,382	1,567,884		1,135,511	1,111,666	2,792,893	2,679,550
CASCADE NATURAL GAS CORP	1,028,882	973,323		4,522,002	4,427,039	5,550,884	5,400,362
CHEVRON PIPE LINE CO	7,314	6,919		1,013,526	992,243	1,020,840	999,162
COLUMBIA RURAL ELECTRIC ASSOC INC	4,300	4,067		4,518,586	4,423,695	4,522,886	4,427,762
DELTA AIR LINES INC				15,867	15,534	15,867	15,534
HORIZON AIR INDUSTRIES INC				1,001,411	980,381	1,001,411	980,381
INLAND POWER & LIGHT CO				84,219	82,450	84,219	82,450
INLAND TELEPHONE CO	20,966	19,834		382,292	374,263	403,258	394,097
KNAPPTON CORP				1,010,622	989,399	1,010,622	989,399
NORTHWEST PIPELINE CORP	23,589	22,315		23,513	23,019	47,102	45,334
PACIFIC GAS TRANSMISSION CO	2,929,410	2,771,222		21,612,223	21,158,367	24,541,633	23,929,589
PACIFIC NORTHWEST BELL TELEPHONE CO	2,202,559	2,083,621		21,256,599	20,810,212	23,459,158	22,893,833
PACIFIC POWER & LIGHT CO	891,433	843,296		31,691,686	31,026,161	32,583,119	31,869,457
SHAVER TRANSPORTATION CO				632,933	619,642	632,933	619,642
TIDEWATER BARGE LINES INC				3,860,986	3,779,905	3,860,986	3,779,905
UNION PACIFIC RAILROAD CO	16,362,723	15,479,138		3,198,022	3,130,866	19,560,745	18,610,004
WESTERN UNION CORP				6,285	6,153	6,285	6,153
PRIVATE CAR COMPANIES				8,155,608	7,984,340	8,155,608	7,984,340
TOTALS	25,180,282	23,820,550		105,129,225	102,921,515	130,309,507	126,742,065
WHATCOM			93.1				
87.2							
A T & T COMMUNICATIONS	205,504	179,199		1,349,681	1,256,553	1,555,185	1,435,752
BELLINGHAM CELLULAR TELEPHONE CO				905,000	842,555	905,000	842,555
BURLINGTON NORTHERN RAILROAD CO	10,120,363	8,824,956		1,700,464	1,583,132	11,820,827	10,408,088
CASCADE NATURAL GAS CORP	964,116	840,711		16,820,468	15,659,857	17,784,584	16,500,568
CHARTAIR INC				47,588	44,304	47,588	44,304
CONTEL OF THE NORTHWEST INC	2,789,051	2,432,053		29,665,851	27,618,908	32,454,902	30,050,961
DELTA AIR LINES INC				49,971	46,523	49,971	46,523
FEDERAL EXPRESS CORP				8,584	7,992	8,584	7,992
HORIZON AIR INDUSTRIES INC				2,436,982	2,268,830	2,436,982	2,268,830
KNAPPTON MARITIME CORP				46,430	43,226	46,430	43,226
NORTHWEST PIPELINE CORP	1,657,470	1,445,314		8,817,734	8,209,310	10,475,204	9,654,624
OLYMPIC PIPE LINE CO (WESTERN)	1,282,946	1,118,729		4,709,127	4,384,197	5,992,073	5,502,926
PACIFIC NORTHWEST BELL TELEPHONE CO	1,697,486	1,480,209		27,368,002	25,479,608	29,065,488	26,959,817
PUGET SOUND FREIGHT LINES				7,539	7,019	7,539	7,019
PUGET SOUND POWER & LIGHT CO	10,185,171	8,881,471		113,895,466	106,036,679	124,080,637	114,918,150
SAN JUAN AIRLINES INC				618,456	575,783	618,456	575,783
TRANS MOUNTAIN OIL PIPE LINE CORP	1,981,580	1,710,498		2,611,335	2,431,155	4,572,915	4,141,653
U S AIR INC (PSA)				4,688,530	4,365,021	4,688,530	4,365,021
U S SPRINT COMMUNICATIONS CO	163,229	142,336				163,229	142,336
WESTERN UNION CORP				17,107	15,927	17,107	15,927
WHIDBEY TELEPHONE CO	608,808	530,881		1,790,711	1,667,152	2,399,519	2,196,033
PRIVATE CAR COMPANIES				3,158,514	2,940,576	3,158,514	2,940,576
TOTALS	31,635,724	27,586,357		220,713,540	205,484,307	252,349,264	233,070,664

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1989

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN 83.9			88.6				
A T & T COMMUNICATIONS				336,519	298,156	336,519	298,156
AMERIFLIGHT INC (CALIF AIR CHARTERS				13,001	11,519	13,001	11,519
BIG BEND ELECTRIC COOP INC				14,117	12,508	14,117	12,508
BURLINGTON NORTHERN RAILROAD CO	6,312,700	5,296,355		2,333,366	2,067,363	8,646,066	7,363,718
CAMAS PRAIRIE RAILROAD				65,001	57,591	65,001	57,591
CLEARWATER POWER CO				259,809	230,192	259,809	230,192
G T E NORTHWEST INC	2,216,244	1,859,428		17,253,615	15,286,705	19,469,859	17,146,133
HORIZON AIR INDUSTRIES INC				701,260	621,316	701,260	621,316
INLAND POWER & LIGHT CO	156,937	131,670		4,354,132	3,857,764	4,511,069	3,989,434
INLAND TELEPHONE CO	161,992	135,911		1,599,984	1,417,586	1,761,976	1,553,497
KNAPPTON CORP				1,297,143	1,149,269	1,297,143	1,149,269
N P A INC				619,251	548,656	619,251	548,656
NORTHWEST PIPELINE CORP	18,949	15,899		1,149,814	1,018,733	1,168,763	1,034,632
PACIFIC GAS TRANSMISSION CO	39,123	32,824		27,531,226	24,392,666	27,570,349	24,425,490
PACIFIC NORTHWEST BELL TELEPHONE CO	518,235	434,799		3,491,726	3,093,669	4,009,961	3,528,468
PIONEER TELEPHONE CO	251,651	211,135		1,925,101	1,705,639	2,176,752	1,916,774
SHAVER TRANSPORTATION CO				283,224	250,936	283,224	250,936
TELEPHONE UTILITIES OF WASH INC				27,502	24,367	27,502	24,367
TIDEWATER BARGE LINES INC				7,059,882	6,255,055	7,059,882	6,255,055
UNION PACIFIC RAILROAD CO	17,501,858	14,684,060		3,257,922	2,886,518	20,759,780	17,570,578
WASHINGTON WATER POWER CO - GAS	18,682	15,674		2,428,154	2,151,344	2,446,836	2,167,018
WASHINGTON WATER POWER CO ELECTRIC	1,592,029	1,335,713		34,736,263	30,776,326	36,328,292	32,112,039
WESTERN UNION CORP				2,038	1,806	2,038	1,806
PRIVATE CAR COMPANIES				12,618,466	11,179,961	12,618,466	11,179,961
TOTALS	28,788,400	24,153,468		123,358,516	109,295,645	152,146,916	133,449,113
YAKIMA 93.4			96.0				
A T & T COMMUNICATIONS	1,694,397	1,582,567		10,429,554	10,012,372	12,123,951	11,594,939
AMERIFLIGHT INC (CALIF AIR CHARTERS				31,723	30,454	31,723	30,454
BENTON RURAL ELECTRIC ASSOC INC	122,141	114,080		5,555,305	5,333,093	5,677,446	5,447,173
BURLINGTON NORTHERN RAILROAD CO	36,900	34,465		114,291	109,719	151,191	144,184
CASCADE NATURAL GAS CORP	1,456,106	1,360,003		15,062,318	14,459,826	16,518,424	15,819,829
CONTEL OF THE NORTHWEST INC	143,309	133,850		1,880,513	1,805,293	2,023,822	1,939,143
DELTA AIR LINES INC				16,804	16,132	16,804	16,132
ELLENSBURG TELEPHONE CO	563,442	526,255		5,509,244	5,288,873	6,072,686	5,815,128
EXECULINES OF THE NORTHWEST INC				944,012	906,252	944,012	906,252
FEDERAL EXPRESS CORP				3,172	3,045	3,172	3,045
GREAT AMERICAN AIRWAYS INC				41,338	39,684	41,338	39,684
HORIZON AIR INDUSTRIES INC				1,212,669	1,164,162	1,212,669	1,164,162
N P A INC				2,704,828	2,596,635	2,704,828	2,596,635
NORTHWEST PIPELINE CORP	104,733	97,821		1,253,778	1,203,628	1,358,511	1,301,449
PACIFIC NORTHWEST BELL TELEPHONE CO	3,657,744	3,416,333		43,988,146	42,228,617	47,645,890	45,644,950
PACIFIC POWER & LIGHT CO	3,218,216	3,005,814		95,975,120	92,136,114	99,193,336	95,141,928
U S AIR INC (PSA)				620,948	1,556,110	1,620,948	1,556,110
UNION PACIFIC RAILROAD CO	3,444,573	3,217,231		687,982	660,462	4,132,555	3,877,693
UNITED TELEPHONE CO OF THE NORTHWES	1,313,794	1,227,084		26,596,945	25,533,068	27,910,739	26,760,152
WASHINGTON CENTRAL RAILROAD CO INC	2,733,638	2,553,220		1,063,248	1,020,718	3,796,886	3,573,938
WESTERN UNION CORP				51,713	49,646	51,713	49,646
YAKIMA CELLULAR TELEPHONE CO				341,000	327,360	341,000	327,360
PRIVATE CAR COMPANIES				5,645,783	5,419,951	5,645,783	5,419,951
TOTALS	18,488,993	17,268,723		220,730,434	211,901,214	239,219,427	229,169,937
STATEWIDE TOTAL	1,368,335,837	1,238,358,239		6,645,750,274	6,411,074,692	8,014,086,111	7,649,432,931

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